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REPORT

ON THE WORKING OF

DISTRICT BOARDS

IN THE

PUNJAB

DURING THE YEAR

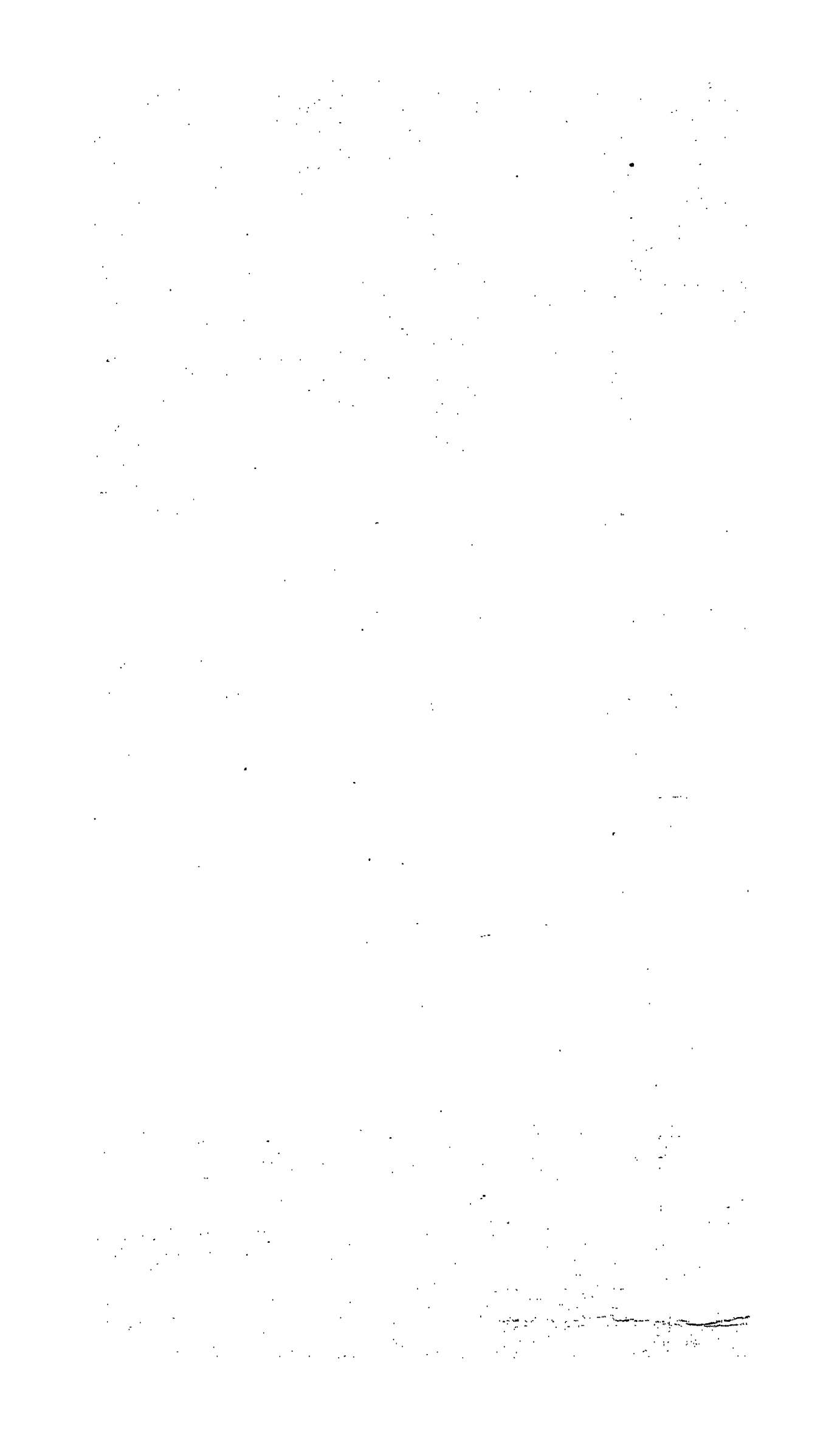
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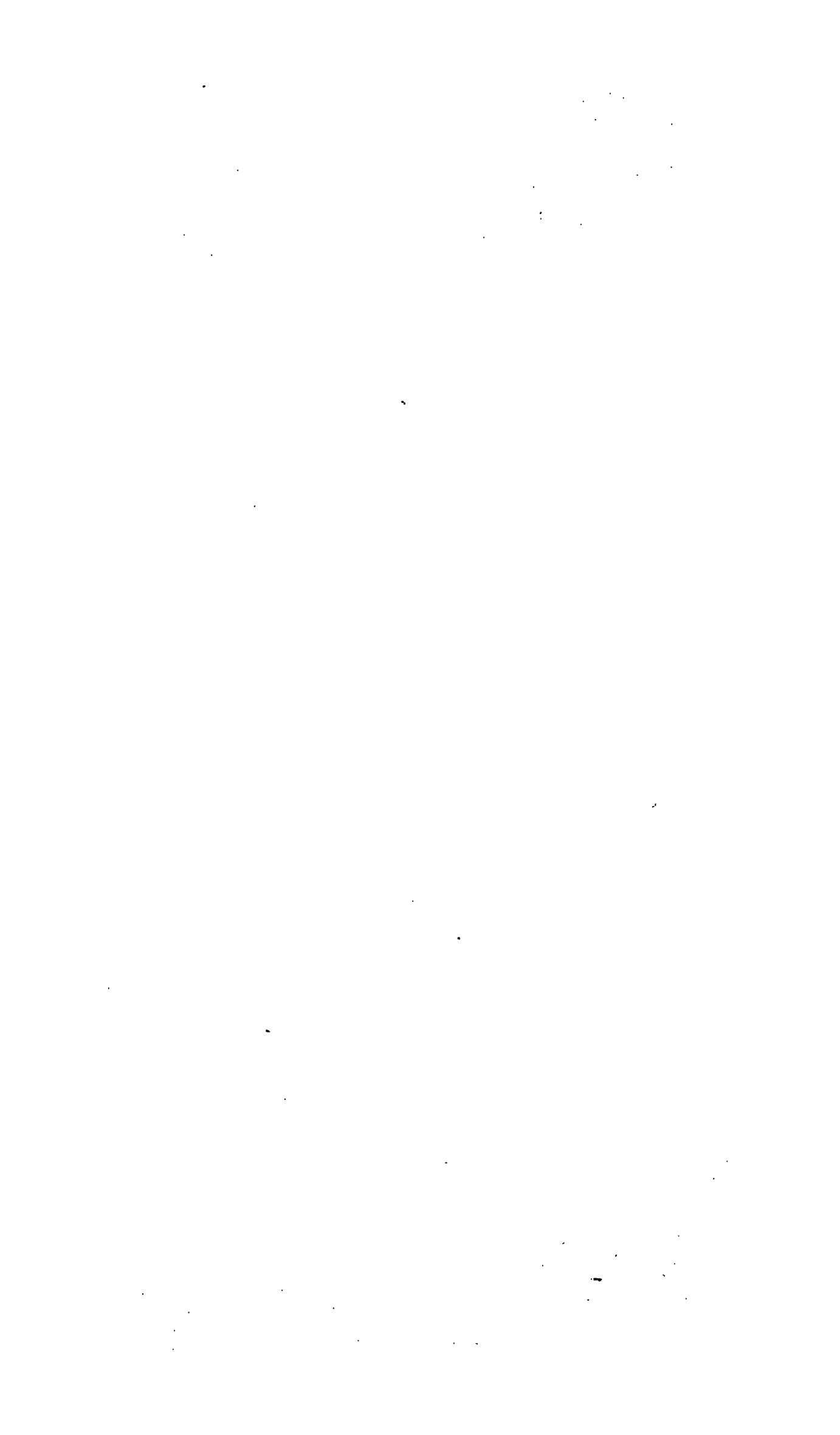
Lahore :

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Proceedings of the Punjab Government (Ministry of Local Self-Government), in the Local Self-Government (Boards) Department, No. 23335-L. S.-G., dated 14th July 1931.

READ :—

The district reports and Commissioners' reviews on the administration and accounts of the District Boards in the Punjab for the year 1929-30.

1. In the 29 Boards there are 1,179 members of whom 1,026 are non-official (813 elected, and 213 appointed) and 153 are *ex-officio* members. Twenty-six of the Chairmen are appointed officials, 1 (Sialkot) is an elected official while 2 (Gujrahwala and Gujrat) are elected non-officials. The method of giving an opportunity to District Boards to exercise without constraint their right of electing a non-official Chairman was explained in last year's report. Nevertheless, no other Board besides Sialkot, Gujranwala and Gujrat by the end of the year under report had exercised the right of electing their Chairman, and of these three the Sialkot Board elected as their Chairman the Deputy Commissioner. The reason of this is that members appreciate the advantages to the Board from having a Chairman of varied administrative experience and one able to utilise his official position and advantages in the interests of the Board. It is understood by Government that even the Vice-Chairmen, who would take the place of the official Chairmen, are as a rule satisfied with the present system. For fortunately excellent relations continue to prevail between Chairmen and Vice-Chairmen, and the latter, to whom requisite powers under the Act are usually delegated, realise that the presence of the official Chairmen, instead of impeding, assists them in conducting the business of the Boards without friction and with a minimum of the communal and factional bickerings which so often hinder the affairs of other local bodies. Last year 7 Vice-Chairmen were singled out for mention. This year Government are pleased to observe that the District reports contain favourable comments upon the work of almost every Vice-Chairman. With regard to the two Boards with non-official Chairmen, Government again learn with pleasure of the satisfactory working of the Gujrat Board under the chairmanship of Khan Bahadur Chaudhri Fazl Ali, O.B.E., M.L.C., but with regret of the continued unsatisfactory work of the Gujranwala Board. Only the tireless efforts of the Deputy Commissioner prevented the latter from plunging downward on the path to bankruptcy; and its maladministration and demoralisation was becoming such a public scandal that a special enquiry was found necessary after the year under report. The urgent necessity of this enquiry may be realized from the following remarks of the Local Audit Department :—

“(i) Cases of serious and systematic fraud and misappropriation of the Board's income were brought to light in the course of audit. The members of the Board were authorised to collect the existing demand and arrears on account of Haisiyat and Sanitation taxes from the assesseees of their respective wards. Almost all the elected members of the Gujranwala and Wazirabad tahsils collected these taxes without issuing receipts to the payees and credited the realizations direct into the treasury or sent the money per money order without furnishing full detail showing the names of the assesseees and amounts recovered from them. No proper accounts were maintained in the Demand and Collection registers, and the actual amount of tax recoverable could not therefore be ascertained. For want of necessary details withheld by the members who collected the tax on behalf of the Board, the District Board Office was unable to take any action against the assesseees for the recovery of the tax still due. One of the members had not remitted anything to the Board's office out of the collections on account of Sanitation tax made by him in his ward during the last four years. When several reminders were sent to him from the Board's Office, he replied on 10th December

1928 that he had disbursed pay to sweepers for two years. He did not render any account of the collections made by him during all that period nor did he state as to what amount was paid by him to the sweepers. An acknowledgment bearing thumb-impressions of four sweepers showing that they had received the dues from him from the beginning of 1924 to the end of 1928, was submitted by him on 2nd March 1929. The amount actually paid for each month was not noted nor separate receipts for each month had been obtained and submitted regularly. From further scrutiny it appeared that Rs. 24 per mensem were regularly drawn and paid to the sweepers up to the end of August 1925 and their receipts obtained each month in the Board's office. The acknowledgment submitted by the member concerned could not therefore be treated as a valid receipt, and he was personally responsible to render full account of Rs. 1,278 recovered and kept by him during this period.

(iv) Another case of misappropriation and serious financial irregularities throwing doubts on the *bona fides* of a transaction involving a sum of Rs. 1,550 in respect of the purchase of five bulls by a member on behalf of the Board was noticed in audit."

2. General elections were held in Ludhiana, Muzaffargarh, Lahore, Amritsar, Sheikhpura and Shahpur. As usual there was a considerable number of uncontested seats, due to compromises among contending candidates, but for the contested seats the voting as a rule was keen. Thus at Sargodha 66 per cent. of the electorate polled in the one contested election, at Hoshiarpur over 70 per cent. polled in 8 constituencies and in most of the rest over 50 per cent.; while in the 15 contests at Amritsar, 59 per cent. and in the 14 contests at Sheikhpura, 67 per cent. of the electorate polled. There were no general elections in Ambala Division and Rawalpindi. In 2 elections of Multan the voting was not keen. There were 2 election petitions arising from the Sheikhpura elections and one election petition of Sialkot was successful, but the same member was elected.

3. There was a sufficient number of meetings of all the Boards. Surprising returns are shown by the Amritsar Board, which not only had the maximum number of meetings, 23, but also the highest percentage of attendance of non-officials, 96. Some Boards with a view to economy in travelling allowance held as few meetings as possible. For example, there were only six (the prescribed minimum) meetings of the Rohtak and 7 of the Gurgaon, Jullundur, Attock, Muzaffargarh and Gurdaspur Boards. But it is reported that this had no ill effects upon business. At Gurdaspur the disposal of work at the comparatively few general meetings was facilitated by the very satisfactory functioning of the sub-committees, all the decisions of which have almost invariably been accepted by the Board. There are similarly favourable reports on the working of sub-committees from most of the districts, particularly Amritsar, Shahpur, Rawalpindi, Ferozepore, Montgomery and Lyallpur. On the other hand the delegation of duties to members, except to Vice-Chairmen, has again proved unsuccessful. For example, the experiment of entrusting individual members with the duty of collecting haisiyat tax at Gujranwala and Rawalpindi was a failure; and it is again reported from Multan that members failed to carry out the delegated duties of auctioning and of assessing profession tax, most of the work having in the end to be done by employees. On the whole the attendance at meetings was satisfactory. There is only a single instance from Kangra, no doubt because of its difficult communications, of a meeting being postponed for want of a quorum. Government also notes with satisfaction that, in pleasing contradistinction to Municipal Committees, which again and again adjourned meetings for reasons which were not their concern, District Boards disposed of their business without any adjournments, with the single exception of an adjournment of the Rawalpindi Board.

4. The total income of the Boards was Rs. 2.15 lakhs as against Rs. 2.12 lakhs ; and with the addition of opening balances the totals approach still nearer, the difference in income being Rs. 1.2 lakhs (Rs. 2.41.7 in 1929-30 as against Rs. 2.40.5). The total expenditure was Rs. 2.16 lakhs as against Rs. 2.14 and the closing balance was only about Rs. 1 lakh less than the previous year, Rs. 25.7 as against Rs. 26.7. The approximation of the figures to last year's is, however, mainly due to the increase in Government grants, as under several heads there was a considerable shrinkage of income. For example, haisiyat and profession taxes yielded Rs. 1.80 lakhs as against Rs. 2.68 : income from Board properties 5.77 as against 7.25 (.67 of this being the decrease on the "roadside trees"). Government grants to all departments on the other hand rose from 113.3 to 115.3 lakhs, the major portion of this being the grant for education, which rose from 75 to 82 lakhs. Local rate showed a slight increase on the previous year, rising from 57.7 to 59.0. In some districts, especially Multan, there were remissions and suspensions along with the land revenue owing to the special calamities of locusts and floods, but this was more than balanced by an increase due to a cessation of famine conditions in other, specially the south-eastern, districts. One source of income which will be cut off in future years is that from fines under various Acts, owing to the discovery during the year that they should be credited to provincial revenues—(*vide* Annual Review of Municipalities). The figures for the total loss thus resulting have not yet been worked out, but are probably between 3 and 4 lakhs. On the other hand there should be an increase from haisiyat tax, which in 1926-27, before the taxes as then imposed were found to be illegal, yielded Rs. 6,40,000, and which may, if all the districts where it was formerly in force and also those which have adopted the profession tax reimpose it in the form which the Government of India is prepared to sanction, produce about Rs. 10 lakhs (as against 1.80 in 1929-30).

Government, it may be remarked, is aware of the unpopularity of the haisiyat tax, about which it has received many representations. It has the question under consideration, and will therefore be glad to receive any suggestions for better modes of assessment and collection, for means of prevention of leakage of revenue, and for improvement of the procedure for appeal and revision.

Under expenditure the following variations are instructive :—

Departmental head.	1927-28 (lakhs.)	1928-29 (lakhs.)	1929-30 (lakhs.)	Increase or Decrease.
	Rs.	Rs.	Rs.	
Education	1.08	1.11	1.17	+9
District Works	42.4	32.3	28.1	-14.3
Veterinary and Stock-breeding	8.5	8.9	8.3	-.2
Public Health	5.6	6.5	6.2	+6
Medical	29.3	29.2	28.4	-.9

These figures show how "district works" (mainly roads) have lost in the struggle with education, while the following table, summarising departmental income and expenditure, shows how the Boards' own resources are distributed among the various services, and how education is the pampered child of the Boards as well as of the Government; but in regard to the decrease in expenditure on roads it must be remembered, *vide infra* that the provincialization of roads has relieved District Boards of some of their former burden,

Departmental head.	Income (with Government's contribution shown in brackets).	Expenditure.	Balance available for expenditure in column 5.	Expenditure in excess of Departmental income.	Percentage of total of column 4 represented by entries in column 5.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. General Departments (Government consolidated grant, local rate taxes, fines, income from properties, etc.)	91,81,396	20,96,362	70,85,034	..	..
2. Education	92,30,405 (81,99,696)	1,17,46,105	..	25,15,700	34.5
3. Medical	12,19,837 (11,29,386)	28,40,799	..	16,20,912	22.2
4. Public Health	81,439 (61,984)	6,16,518	..	5,35,079	7.3
5. Veterinary and Stock-breeding	1,60,507 (1,38,221)	8,25,311	..	6,64,504	9.1
6. District Works	8,46,541 (7,86,037)	28,11,942	..	19,65,401	26.9
7. Extraordinary	2,96,304	1,59,025	1,37,279	..	..
8. Suspense Accounts	5,19,615	5,04,930	14,685	..	..
9. Balance	26,38,099 (opening).	25,73,501 (closing).	64,598	..	..
Total	2,41,74,493 (1,03,05,324)	2,41,74,493	73,01,596	73,01,596	100.0

NOTE.—Education not only consumes over $\frac{3}{4}$ of the Government grants (consolidated grant has to be added to above total) but also over $\frac{1}{2}$ of the surplus income of the revenue producing Departments.

5. The financial horizon at the end of the year was gloomy. The

Boards according to their own account have reached the limit of expansion of income, but are nevertheless faced with increasing commitments. These commitments are greatest in the field of education, and it is only recently that the Boards have become fully aware of the commitments hanging round their necks like the Old Man of the Sea. Fascinated by the Government's system of grants, from which they stood to gain a lot for a little and some times apparently nothing, they pushed on and on with a firm reliance on chance, and Government's generosity. For a year or two they were able to mark time by retrenching in buildings and in some districts by reducing the number of primary schools and even by withholding increments and not giving to trained teachers the salary to which they were entitled, the figures for net expenditure for the last four years being (lakhs) 30.78, 29.47, 26.91 and 27.42. But as the figures for the first of these four years included 7.46 lakhs for buildings and for 1929-30 4.12 lakhs for the same purpose, it is clear that except for buildings the expenditure was again the same as in 1926-27. And the figures will now inevitably pass those of 1926-27, and continue to rise, with the school rolls growing and necessitating more masters and with an enormous number of young masters earning increments. To enable these commitments to be met the service which has so far been conspicuously stinted is communications, for the expansion of which Government's inducements are less generous; but it is impossible to economise any further in public works or any of the other departments of the Boards. The inevitability of this climax could have been averted only by a series of bumper years, like 1926-27-28, permitting of increased Government grants and encouraging Boards to increase resources either by additional taxes, or by prevailing on the legislature to raise the maximum of the local rate (2 annas per rupee of land revenue) But lean years have succeeded; and it now remains for Government and District Boards to take stock of their respective positions, and consider what to scrap or to stint.

The amount of expenditure to which Boards are already committed, and the ultimate capital required for the programmes of expansion framed by the various departments, are approximately known. An exhaustive overhauling of the position in 1928-29-30 revealed to Government that

the capital required for expansion, to be met by Government and the Boards, would be in the neighbourhood of Rs. 3,50 lakhs, while the recurring deficit that would result from existing commitments would ultimately be over Rs. 18 lakhs. To the expansion programme a prolonged halt must obviously be called. The question now is how to provide for existing commitments. The united cry of the Boards is for increased Government grants. But for an indefinite time it is unlikely that the generous scales of Government grants can be raised. It has indeed been definitely decided, for example after the year under report, that the question of an increase of the "consolidated grant" (a subvention to the Boards of Rs. 12,28,000) cannot be considered for at least two years.

6. Consciousness of the difficulties in which they have become involved by not looking ahead is exhibited in the reports of most of the Boards. Thus in the Sargodha report, after it is pointed out that educational expenditure rose from 25 to 30 per cent. on the net income, chiefly owing to incremental increases of salary, and that with a stationary income the Board finds itself unable to cope with the increasing demands for education, there follows the pathetically self-righteous comment that "the Board followed the progressive policy so long as it was in the condition to do it." In Attock the balance fell during the year below the prescribed minimum, and the Deputy Commissioner remarks that commitments on Medical and Public Health Departments cannot be met unless a fixed percentage on the total expenditure is given by Government. The report from Mianwali complains that "the resources of the Board are so limited and inelastic that it is with difficulty that existing institutions are at all maintained. In fact, if Government grants are not forthcoming, the Board will find it impossible to find funds for the upkeep and maintenance of existing institutions such as Education, Medical and Veterinary relief".

The Commissioner of Lahore comments on the insistence of all the Boards of that division on the necessity of increased Government grants.

The Deputy Commissioner, Hoshiarpur, remarks that resources of the Board are at a stand still and commitments automatically increasing with an alarming rapidity, educational requirements standing in the way of any improvement of the very bad communications.

The Commissioner, Ambala, passes some very trenchant criticisms on the financial methods of District Boards. He attributes the bankrupt condition of the Hissar Board to its excessive number of schools, and he commiserates with the Board of that district and of Rohtak in their having been discouraged by the Education Department from reducing educational expenditure. Rohtak, which in the year under report, received Rs. 3,11 lakhs from the Government for an educational loan, reproaches Government for its niggardly treatment, while the Gurgaon Board, after balancing its budget only by the use of the unspent Famine Relief grant of Rs. 22,000 and by an unauthorised diversion of no less than Rs. 53,000 from the vernacular education grant of Rs. 2,98,857 to anglo-vernacular education and "up lift", begs the Government to let it off paying the Rs. 19,000 per annum contributions to the provincialised hospital at Gurgaon.

In the Multan division, where the Government grants for education rose from 15.16 lakhs to 17.98 lakhs and for district works fell from 3.63 to 1.18 lakhs, the Multan Board complains that 'ever increasing cost of education is the most serious problem in the Board's advance' and that medical expenditure 'gives rise to serious anxiety'; Muzaffargarh, which wants bigger grants for roads, spent over 39 per cent. of its net income on education; and only the Lyallpur Board, the richest of the province, regards its financial prospects with equanimity.

7. On the whole there has been steady educational progress made by the Boards, in collaboration with the Education Department. Under the latter's inspiration the Boards have aimed at decreasing

Education :

(a) General progress.

ing the number of one teacher schools, increasing the total number of schools, lower middle particularly, raising the proportion of trained teachers (which during the year rose from 70 to 75 per cent.), and extending compulsory education. The number of one teacher primary schools declined from 1,642 to 1,380 ; though in five districts, Mianwali, Muzaffargarh, Multan, Hissar and Karnal, there has been little progress in this direction. The lower middle schools with their six classes date from 1919, and the great increase in their number has helped to raise the number of pupils in the primary departments of secondary schools above that in separate primary schools.

The committee which founded the ' basic grant ' system in 1918 laid down 25 per cent. on the net income of Boards as a fair proportion of expenditure on vernacular education ; but most Boards have considerably exceeded this. Jullundur District Board, for example, during the year under report devoted 35·17 of its net income (*i.e.*, total income minus Government grants for specific works and minus educational income) to education. On the other hand Ferozepore spent only 18 per cent. The progress of expenditure since the 1918 scheme was introduced has been as follows. In 1917-18 the Boards' net expenditure on education was 8·67 lakhs, in 1926-27, 30·78 (including lakhs 7·46 on buildings), and in 1929-30, 27·42 (including lakhs 4·12 on buildings).

In the Ambala division, financial considerations have prevented any increase in the number of schools and scholars in three districts. While there was a slight increase in Rohtak and Karnal, which spent out of their own resources 1·23 lakhs and 1·1 lakhs respectively, there was a considerable drop in Hissar which spent Rs. 89,000, the number of schools going down from 526 to 505 and of scholars from 26,600 to 22,600, in Ambala, which spent Rs. 75,000, the schools going down from 371 to 348 and scholars from 25,500 to 24,000, and in Gurgaon, which was Rs. 15,000 to the good on education during the year (not an unprecedented experience, as education grants to Attock District Board in 1923-24 exceeded the gross educational expenditure by Rs. 17,100), the schools decreasing in number from 298 to 260 and the scholars from 18,100 to 17,600. To some extent (*vide* paragraph 11) this educational retrogression was purposive in the interests of communications, to which more attention was paid in this division than in any other.

Compulsory education has been pushed on apace, the number of ' areas ' (*i.e.*, radius of two miles round a school) rising from 2,040 to 2,449. It has been felt in many quarters that to enforce compulsion throughout the province would involve commitments beyond the capacity of the Boards and indeed, in present circumstances, of the Government. The principle that has been followed therefore is that termed ' permissive compulsion,' *i.e.*, in other words it is left to localities to apply to the Boards for an extension of the Compulsory Education Act, and upon such application being made enquiries are conducted by four different authorities (Deputy Commissioner, Divisional Inspector, Commissioner and Director of Public Instruction) before the Government accepts the Board's recommendation. The cost of ' compulsory ' schools is the same as that of others, that is to say grants are paid by Government according to the ' grade ' of each district. It was at first complained by the Education Department that Deputy Commissioners were reluctant to facilitate the application of the Act, owing to apprehensions of financial difficulties looming ahead, apprehensions which have proved to be not wide of the mark. The first Board to make use of the Act was Rohtak, which has always been second to none in its enthusiasm for education. Till recently the only district without compulsion in any area was Ferozepore, but it was introduced

(b) Percentage of educational expenditure on Boards' income.

(c) Retrogression in one division.

(d) Compulsory education.

during the year under report in eight areas. As however the increase in educational expenditure has alarmed the Board, and it has made a new year resolution never to exceed the one lakh mark for its own share of such expenditure, it will probably call a halt for the present. From this it is apparent that the canny farmers of Ferozepore know how to spread their investments ; for they have come to this stern resolution in spite of the fact that their percentage of net expenditure on net income for education is only 23 (as against Jullundur's 57 !), and, unlike most Boards, they put more money into district works (mainly roads) than education during the year under report. During the year there were striking increases in Rawalpindi, but Rohtak and Karnal maintained their positions at the head of the list. The Act is being applied with enthusiasm in Jhang and Muzaffargarh, but by very gradual degrees in the other districts of the Multan division. The Boards indeed differ greatly in their attitude to compulsion ; and conspicuous among those which take a cautious view is the Hoshiarpur Board, the Chairman (Mr. Jenkins) giving good reasons for proceeding warily :—

“ Its introduction is however an expensive business, as buildings and equipment which are fairly adequate for voluntary scholars are totally inadequate for children whose parents are compelled to send them to school. This point is very important, as the criticism of a defaulting parent that he cannot reasonably be expected to send his child to a school with an inadequate and unhygienic building is impossible to meet.”

There has been in the sphere of female education some progress

(c) Female Education.

but not rapid, owing to the scarcity of qualified female teachers willing to work in rural areas. (The rapid increase of girls' secondary education in urban areas forms a striking contrast). Progress varies very greatly from district to district. In the Rawalpindi division it is spreading only very gradually owing to the dearth of teachers. In Jhelum, to the 3,700 students at girls' schools there has to be added a considerable number of girls being co-educated at boys schools, a departure which the Deputy Commissioner (Mr. Brayne) views with enthusiasm, but about which the Commissioner is not without misgivings. The same feature is to be found, dating from Mr. Brayne's time there, in the Gurgaon district, where the number of girls being co-educated fell from 1,050 to 800 during the year, owing to the famine conditions prevailing there. In the Sheikhpura district, there are now 4 secondary and 32 primary schools for girls and the number of students rose by 429 to 2,271. In the Jullundur division, the greatest advance in female education has been made in the Jullundur district, where there are now 67 primary girls' schools. In the Ambala division very little progress was made, and the number of girls' primary and middle schools, varying from 16 in Gurgaon to 43 in Rohtak, and the number of school-girls, varying from 635 in Hissar to 1,206 in Rohtak, were about the same as in the previous year. It is remarked however by the Commissioner that even so the attendance at such schools is largely nominal and that a District Inspectress is needed for keeping the schools up to the mark and increasing the numbers on the rolls. The Rohtak Board, feeling that female education needs an impetus, has appointed an Advisory Committee to go into the question.

8. Medical progress has been in two directions, the provincialization of district and tahsil headquarters

Medical :

(a) Rural Dispensaries.

hospitals of District Boards, and the fulfilment of the programme during 1925 to 1930 of the establishment of 375 rural dispensaries, that is one for every 100 square miles and for 30,000 of population. By the end of 1929-30, 333 of these had been opened, the programme having been completely carried out in Rohtak, Shahpur, Jhang, Muzaffargarh and Dera Ghazi Khan districts. The cost of construction of these dispensaries was defrayed by Government, which also gave a maintenance grant of Rs. 2,500 per annum. It is remarked however in some reports (e. g., for Mianwali, Rawalpindi and Multan) that the Boards have also to spend on the

buildings a considerable amount more (for instance Rs. 9,595 in the Multan district in 1929-30), as among other things the standard plans do not include a bath, kitchen or latrine, and that the maintenance grant also has to be supplemented by the Boards. The Multan Board, which now has its full complement of 14 rural dispensaries, complains that the rise of the percentage on its net income of medical expenditure from 16 to 23, mainly due to expenditure on rural dispensaries' establishment, "gives rise to serious anxiety". Moreover there is quoted in that report the Multan Civil Surgeon's criticism that "these dispensaries as being ill-equipped and ill-staffed are likely therefore to damage the reputation of Western medicine". But this note of pessimism finds no echo. "The ten rural dispensaries", it is reported from Muzaffargarh, "proved invaluable during the malaria epidemic and more are needed", and similar are the comments from Sialkot. Considering also that the increase of 2 million patients in the hospitals of the province in 1929 was mainly due to the treatment of 3,151,105 patients in the rural dispensaries, most of whom, but for their existence, would have lacked medical aid, Government is satisfied that an immense boon has been conferred on the districts by this scheme. The work of these dispensaries was supplemented as a special measure during the year under report by 32 itinerating dispensaries, which mainly served the flooded and malarious tracts in various parts of the province, the whole cost of these being met by Government.

From 1926 to 1931, 27 tahsil headquarters hospitals (10 during 1929-30), 17 district headquarters hospitals and one female hospital were provincialized.

(b) Provincialization of Hospitals. Though the Boards continue to contribute to the cost of these hospitals at a rate based on the figures of the two years preceding the provincialization, the provincialization is doubtless a relief to the Boards' funds, as expenditure tends to rise, and in a majority of cases re-building or building alterations and additional equipment are urgently necessary; and at the same time the public are benefited by the higher standard of maintenance and equipment. It was originally intended to provincialize all these hospitals by the end of 1930, but financial stringency has held up the scheme and at the end of 1929-30 the programme was still very far off completion, those left over for provincialization being 57 tahsil headquarters, 10 district headquarters, and 5 tahsil headquarters (female section) hospitals.

Medical aid for women is advanced by provincialization, as it is the intention of Government ultimately to appoint a sufficient female medical staff in all hospitals and to provide separate women's hospitals at all district headquarters. There are five District Board hospitals for women, viz., at Lyallpur, at Bhaun (Jhelum), and three in Kangra district, the D. Sarb Dyal hospital at Dharmsala, the Srimati Budhandevi hospital at Garli, and the Lehnul Mal hospital at Pir Salohi; while there is only one women's rural dispensary, at Morinda (Ambala). The Deputy Commissioner of Jhelum (Mr. Brayne), comments caustically on the paucity of hospitals for women, enquiring why cattle should receive better medical aid than women, and he suggests that both the rural dispensaries still to be established in that district should be for women. It must, however, be remembered that whereas facilities exist for females alone at the women's dispensaries, both sexes can be treated at the ordinary rural dispensaries; and the extent to which women make use of the dispensaries will be apparent, when it is mentioned that at the 9 rural dispensaries of Jhelum district out of the 71,315 out-door patients, 23,611 and out of 348 in-door patients, 87, were women and girls. Further, it may be pointed out that at all the hospitals of the Jhelum district in 1929 1,230 in-door and 90,513 out-door patients were female. The extent to which the ordinary rural dispensaries can serve women patients may also be judged from the fact that in Karnal there are trained nurses attached to 18 rural dispensaries, and that, among the cases treated by them in 1929, 640 were maternity. The ideal hospital is that which has a female section attached to it, like the

(c) Medical aid for women.

Jaranwala (Lyallpur) District Board Hospital, with a female Sub-Assistant Surgeon; but financial considerations at present stand in the way of rural dispensaries of this nature.

A scheme of medical inspection of school children has been going on by way of experiment in selected districts since 1926. Difficulties have cropped up however, and these are now being considered by Government, the extension of the scheme not being permitted (so far as Government is financially concerned) in other districts, one of which, Jhelum, pressed for its introduction. The chief difficulties are misunderstanding between District Medical Officers of Health and Medical Officers, and the resentment of the Assistant and Sub-Assistant Surgeons at the inadequacy of their remuneration, i.e., Rs. 8 for every 100 scholars.

As is remarked in the annual review on Municipalities, the public have not yet been educated up to paying for medical treatment, and an order of Government of many years ago that fees for medical treatment of well-to-do patients should be recovered and credited to the Government or the local body, as the case might be, has so far entirely failed of effect. The Government has this question under consideration. There is no doubt that the pauperizing of the rural population by the free provision of so many of the necessities and necessary luxuries of life, such as medical aid, education, and veterinary treatment is, if a necessity, an evil one; and as the charging for medical treatment from those who are able to afford it would doubtless result in self-respecting people arranging to afford for it, it might thus have a widespread beneficial effect on the morale of the village populace. An isolated example of the realization by the people of a district of their duty to contribute for medical aid was afforded by Kangra, where the propaganda of Dr. McGuire, Civil Surgeon, Dharmasala, stimulated the people to contribute over Rs. 20,000 towards his nurse dai and medical aid for women schemes; and an example of munificence in the cause of medicine is reported from the Sialkot district, where two gentlemen of Pasrur, Lalas Durga Das and Khazan Chand, provided funds for the erection of a hospital and also of a veterinary hospital at that place. Examples of such generosity are not infrequent in the province, and this readiness to acquire merit by such open-handed generosity stands out in strange contrast to the universal unwillingness to pay a small fee for medical treatment. So strange indeed is it that Government are inclined to doubt the accuracy of the reports of such unwillingness. It is quite possible that the percentage of patients paying fees to doctors is a great deal higher than Government has been led to understand, and that a half share of the fees paid to doctors, at present a quite unknown quantity, would be a useful windfall for local bodies.

9. It is pointed out in the annual Public Health Report for 1929 that in the year 1928-29 District Boards spent only 2.6 per cent. of their net income on public health measures. In 1929-30 the total expenditure decreased from 6.47 to 6.16 lakhs, of which Government contributed Rs. 62,000 as against Rs. 96,000 in the previous year, so that the expenditure by the Boards out of their own resources was about the same as in the previous year. At first sight the Government contribution seems small. But it must be remembered that Government spends a great deal direct on the health administration of districts. Considerably over Rs. 2 lakhs are expended on the salaries of the District Medical Officers of Health, Sub-Assistant Health Officers and Sanitary Inspectors; and expensive land drainage projects, towards which the Boards do not contribute, are carried out chiefly to improve the health of inhabitants of rural areas. The Government contributions were for combating diseases (Rs. 16,688), for maternity and child welfare (Rs. 5,303), for 'other purposes' (Rs. 5,210), the chief of which was a grant of Rs. 2,680 towards the salaries of the dispensers attached to the District Medical Officers of Health, and for original sanitary works (Rs. 34,785), the latter grant

being nearly Rs. 30,000 less than the previous year's. These latter grants are given on the recommendation of the Rural Sanitary and improvement Board, which consists of two official and seven non-official members of the Legislative Council, the Minister for Education being president. Two lakhs are placed annually at its disposal for expenditure on works carried out in rural areas by Government, and for grants-in-aid to the Boards for such works ; though, owing to certain schemes not being ready, only Rs. 74,000 were actually expended during the year. The chief of these works were improvement of water supplies in waterless areas, either by the sinking of wells or by the provision of pipe lines, for example, in the Karnal, Sialkot, Mianwali and Attock districts, and in the Salt Range area of Jhelum. Among other rural sanitation works in progress during the year may be mentioned the water supply scheme for Gopal Mochan fair (Ambala), and a drainage scheme for a village (Qila Raipur) in Ludhiana district.

In most districts some of the villages have adopted Sanitary Regulations framed under the District Boards Act (and also under the Panchayat Act). (b) Village Sanitary Regulations. Model Regulations were framed in 1930, and they provide for the removal of rubbish, burial of manure, drainage of villages and the paving of village streets and surroundings of wells. Karnal (286 villages), Hoshiarpur and Ferozepore have led the way in this matter, and after them come Jullundur, Amritsar (144 villages) and Sialkot. In the Multan district Sanitation Rules were established in 49 villages, and in 10 of those a sanitation tax has been imposed under section 30 of the District Boards Act. The work done is of the nature of self-help, free and voluntary ; the only expenditure (except for the tax proceeds mentioned above) being, in some districts, of small sums by the District Board (and Red Cross Society) for the supply of prizes to encourage the villagers. In most of the villages where they are imposed sanitary propaganda is being carried on by the District Rural Community Councils, in co-operation with the Panchayats, where they exist. This work, and the Sanitation Rules themselves, are largely the outcome of the ' uplift movement ' in Gurgaon. Mr. Brayne therefore undoubtedly kindled an undying fire ; though on the permanency of the uplift work in Gurgaon itself the Commissioner of Ambala (Mr. Irving) makes the following comment :—

" I am frequently asked what effects remain of Mr. Brayne's intensive campaign of seven years in this (Gurgaon) district and outwardly I fear that the answer is very little. While the district report gives some gleam of encouragement in the work done by Better Living Co-operative Credit Societies, broadly speaking I fear it is true that the results effected by the external influence of the Revenue Staff evaporated when that influence was removed as the effects of external discipline always do evaporate." [The evaporation, it might have been added, was also due to several years of drought.] " Gurgaon which has in its ideals furnished an inspiration to other districts, must now go to other districts like Rohtak, Karnal and Ambala for a lesson in methods, for it is there and not in Gurgaon that the inquirer should go to see the fruits of the movement Mr. Brayne set on foot."

On maternity and infant welfare the Boards spent Rs. 9,943, of which Government contributed over half. (c) Maternity and Infant Welfare. This is a small amount, but it must be remembered that welfare centres can be run at a small cost, and that an important branch of maternity and infant welfare is the provision of nurses and trained dais at rural dispensaries and other District Board hospitals, rather slow but at least steady progress being made in this respect yearly. During the year four maternity and infant welfare centres were being maintained by District Boards, and a number of others by District Boards and Municipal Committees jointly.

10. As mentioned above, the total expenditure on veterinary and stock-breeding has remained stationary. Veterinary.

Hospitals. Twelve new veterinary hospitals were started during the year making the total for the province 270. The best served of the divisions is now Rawalpindi, which has one hospital to 110 villages.

Cattle-breeding. As the grants-in-aid for cattle breeding are confined to the Hariana and Dhanni cattle improvement schemes, this means that they are confined to the districts of Hissar, Rohtak and Gurgaon (Hariana), and Attock, Rawalpindi, Jhelum, Shahpur and Mianwali (Dhanni). To the Hariana scheme districts Rs. 41,700 in all was granted, while the Hissar District Board contributed Rs. 3,000 and Rohtak Rs. 16,500; and to the Dhanni scheme districts Rs. 43,560 was granted, while the District Boards contributed sums varying from Rs. 1,280 (Shahpur) to Rs. 5,000 (Attock). As a result the total number of approved bulls in the three Hariana districts was raised to 1,246, Gurgaon leading the way with 606; while the number of District Board bulls in the Dhanni group rose to 156; and these districts also had 134 'subsidy bulls,' that is approved bulls of the Dhanni breed belonging to private owners who are paid subsidies for the proper up-keep of the bulls and for their free service to the neighbourhood. Subsidies were also paid for the maintenance and retention in the (Dhanni group) districts of 320 Dhanni cows. Further to encourage the scheme Government assisted by the grant of Rs. 3,000 for a divisional Dhanni cattle fair in the Jhelum district, and also of Rs. 2,000 for prizes to classes of approved bulls and their progeny at cattle fairs in the five districts. In the Hariana tract, the three District Boards encouraged cattle breeding by the holding of one day cattle fairs. These have proved a great success, and should be a good example to other districts, such as Gurdaspur, which regard fairs with suspicion and have an idea that they are mainly for the benefit of butchers.

The Boards outside the two improvement schemes areas do not receive grants for the purchase of bulls. Nevertheless most Boards manage to purchase some bulls every year, and the supply of stud bulls in the districts is greater now than ever before, the total now being 3,359. The Boards were however prevented from producing as many as they desired by a fodder famine in the south-east of the province, as a result of which the Hissar Cattle Farm was unable to dispose of 150 bulls ready for issue. The Boards are gradually systematizing methods for the maintenance of bulls, but Government regrets to learn that one of the least up-to-date districts from a cattle breeding point of view is Amritsar, where the bulls are allowed to roam the country-side and feed at random, with the result that a very large number (no less than 36 out of 113) in 1929-30 were missing altogether.

It may also be mentioned that buffalo breeding received attention from some Boards, particularly Gujranwala, Sialkot, Amritsar and Gurdaspur, during the year; while Ferozapore provided funds for camel stallions; and the Kangra Board persevered with its scheme for the improvement of sheep breeding.

Roads. 11. During the year 18 miles of metalled and 86 miles of unmetalled class II roads were transferred to the Public Works Department, to be classified henceforth as arterial roads, 355 miles of which still remain to be transferred from District Boards to the Public Works Department. As District Boards have been relieved of 714 miles of road (267 metalled and 447 unmetalled) since 1926, the state of the roads still maintained by them should be extremely satisfactory. Unfortunately however, as mentioned in the remarks on the financial position of the Boards, expenditure on road maintenance has been reduced. At the same time communications were appreciably developed during the year, owing to the attention paid, on the advice of the Communications Board, to the improvement of unmetalled roads. The only addition to the metalled roads was of 1½ miles by Sialkot District Board, without the help of a grant; but for the development of unmetalled roads no less than Rs. 1,59,088 was granted to

the Boards, with the result that 1,252 miles were improved. This was effected largely by the help of tractors and graders, 10 districts (Lahore, Sheikhpura, Gurdaspur, Ferozepore, Ambala, Multan, Lyallpur, Jhang, Montgomery and Hissar) having purchased graders of their own, while Amritsar, Jullundur, Gujrat and Rawalpindi were about to do so. By the grading process where soil and conditions are suitable, the work can be done, and very much better done, at 30 per cent. less cost than by manual labour. The machines, however, are not easy to manage, and in several cases during the year where there were breakdowns, and so disgruntled was the Karnal Board, by repeated mishaps to the machines after the grading of 53 miles, that it returned the grader to the supplier, after a trial, without thanks.

Great activity in the improvement of communications was displayed by the Ambala division Boards. The Government maintenance grant earned by Ambala was Rs. 97,000, Rohtak Rs. 32,000, and Gurgaon Rs. 9,750. In all, the Ambala Board expended on maintenance Rs. 1,38,000, for 92 miles of metalled and 289 miles of unmetalled roads. Rohtak, which in the last few years has handed over more than 100 miles of metalled roads to Government, spent Rs. 77,500 on the maintenance of 97 miles of metalled roads, and Rs. 54,000 on the improvement of unmetalled roads. The upkeep of roads, however, is proving difficult for the Rohtak Board, from which comes a suggestion that Government should give a maintenance grant of 45 per cent. for the first fifty miles and five per cent. additional for each mile over, with the result that there, would be a cent per cent. grant for 160 miles and over! Such generosity however, is likely to be beyond Government's power for a not inconsiderable period.

12. Owing to floods in some areas, famine in others, and financial depression, the year was a bad one for District Boards, and the future is fraught with some anxiety. While however it is difficult to see at present how the Boards will meet all their commitments and carry on their programmes of extension, Government is satisfied that the Boards are on the whole making the best use of such resources as they have, and that in collaboration with the various departments and with the assistance of Government grants-in-aid they are managing to confer infinitely greater benefits on the inhabitants than up till a few years previously. Educational facilities and medical aid are now within reach of the majority of villages; hundreds of miles of unmetalled road have been rendered motorable with the help of a grader and tractor; and the Health Department is able to deal far more promptly than erstwhile with epidemics. If a series of lean years are upon them, the Government and the Boards can at least congratulate themselves on having made the most of the prosperous years that have gone before.

ORDER.—Ordered that copies of this review be forwarded to all Commissioners of divisions and Deputy Commissioners in the Punjab and the Accountant-General, Punjab, the Secretary to Government, Punjab, Public Works Department, Buildings and Roads and Hydro-Electric Branches, and be submitted to the Government of India, Department of Education, Health and Lands.

Ordered, also, that the review and translation of it be published in the *Punjab Gazette*, English and Urdu version, respectively, and that copies of the Urdu translation be supplied to Deputy Commissioners for the information of district boards.

By order of the Punjab Government
(Ministry of Local Self-Government).

GOKUL CHAND NARANG, P. MARSDEN,
Minister for Local Self-Government. Secretary to Government, Punjab,
Transferred Departments.

FORM I.

STATEMENT SHOWING THE CONSTITUTION OF THE DISTRICT BOARDS IN THE PUNJAB FOR THE YEAR ENDING 31ST MARCH 1930.

Serial No.	Name of district board.	Act under which constituted.	Area in square miles.	Population within the area excluding municipalities and small towns (census of 1921).	PARTICULARS AS TO CHAIRMAN.				NUMBER OF MEMBERS.								Total number of meetings held, including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of non-officials present at each meeting.	Average percentage of officials present at each meeting.	Average percentage of all members present at each meeting.	REMARKS.
					Elected non-official.	Elected official.	Appointed non-official.	Appointed official.	Ex-officio.	Appointed.	Elected.	Total.	Official.	Non-official.	Europeans and Anglo-Indians.	Indians.							
1			3	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hissar		5,183.88	7,12,249	..	..	..	1	5	5	34	44	5	39	..	44	10	..	..	86	76	85	The Deputy Commissioner alone exercises powers of the District Board.
2	Rohatkar		2,248.00	6,87,049	..	..	..	1	6	5	34	44	5	39	..	44	6	..	..	86	76	85	
3	Gurgaon		2,218.00	6,10,898	..	..	..	1	6	5	32	43	5	40	..	47	12	..	..	88	83	90	
4	Karnal		3,146.47	7,47,506	..	..	..	1	5	5	35	45	5	37	..	43	9	..	..	80	70	89	
5	Amroha		1,867.31	5,63,615	..	..	..	1	5	5	32	42	5	37	..	40	9	..	..	90	84	89	
6	Simla		80.94	14,513	..	..	..	1	5	5	..	1	1	1	1	..	..	..	..	64	60	..	
7	Kangra		9,978	7,55,469	..	..	..	1	5	5	34	44	5	39	..	42	11	1	..	64	60	..	
8	Hoshiarpur		2,211.03	8,70,185	..	..	..	1	5	5	37	48	5	43	..	47	16	..	..	74	79	75	
9	Jullundur		1,342.13	7,05,697	..	..	..	1	5	5	34	44	5	39	..	43	7	..	..	77	66	76	
10	Ludhiana		1,895.72	4,84,861	..	..	..	1	5	5	30	40	5	35	..	39	9	..	..	83	89	84	
11	Ferozepore		4,064.91	9,82,053	..	..	..	1	6	7	35	48	6	42	..	47	10	..	..	80	58	77	
12	Lahore		2,601.82	7,83,115	..	..	..	1	6	6	36	48	4	36	..	39	23	..	..	81	82	81	
13	Amritsar		1,561.00	7,50,027	..	..	..	1	6	6	36	48	4	42	..	46	7	..	..	96	79	80	
14	Gurdaspur		1,823.20	7,88,812	..	..	..	1	6	6	36	48	4	38	..	42	10	..	..	79	70	78	
15	Shalot		1,569.70	8,10,016	..	1	..	..	5	6	30	41	5	36	..	40	11	..	..	74	82	75	
16	Gujranwala		2,302.33	5,31,961	..	..	..	..	5	6	30	41	5	36	..	36	12	..	..	71	58	66	
17	Sheikhpura		2,313.00	5,60,230	..	..	..	..	5	6	24	36	5	39	..	44	10	..	..	71	74	71	
18	Gujrat		2,277.53	7,68,054	..	..	..	..	5	3	36	44	5	39	..	40	12	..	..	61	84	63	
19	Sheikhpur		4,804.31	6,42,196	..	1	..	..	4	10	28	42	4	38	..	34	13	..	..	62	76	65	
20	Jhelum		2,769.70	4,77,179	..	..	..	1	6	6	24	36	6	30	..	34	9	..	1	74	57	71	
21	Rawalpindi		4,177.50	5,69,224	..	..	..	1	6	6	24	36	6	30	..	34	14	..	..	69	76	70	
22	Attock		2,049.79	4,67,873	..	..	..	1	6	6	14	42	6	36	..	35	12	..	..	62	83	64	
23	Mianwali		5,384.40	3,23,974	..	..	..	1	6	6	12	36	6	30	..	36	12	..	..	60	72	76	
24	Montgomery		4,579.00	7,01,277	..	..	..	1	6	6	24	36	6	30	..	34	12	..	..	77	60	61	
25	Lyallpur		3,180.60	9,38,664	..	..	..	1	6	6	36	48	6	30	..	35	12	..	..	61	61	69	
26	Faisalpur		3,393.44	5,13,545	..	..	..	1	6	6	24	36	6	30	..	35	12	..	..	69	67	69	
27	Jhang		5,787.45	7,81,269	..	..	..	1	6	8	28*	42	6	36	..	35	7	..	..	66	55	64	
28	Muzaffargarh		5,561.57	5,40,359	..	..	..	1	6	6	24	36	6	30	..	35	8	..	..	66	66	64	
29	Dera Ghazi Khan		5,430.43	4,54,522	..	..	..	1	6	22	14	42	6	36	..	40	8	..	..	46	77	51	
	Total for 1929-30		95,293.16	1,85,36,392	2	1	..	26	153	213	813	1,179	153	1,026	31	1,148	294	1	1	..	..	..

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930.
INCOME.

I.—GENERAL DEPARTMENTS.													
Name of district board.	A.—GENERAL.							A.—GENERAL.					
	(1) Unearmarked contributions from Government.	(2) Interest on investments.	(3) Fines under section 57 of the Act.	(4) Miscellaneous unclassified receipts.	Total A.—GENERAL.	(1) and (2) Establishments and contingencies.	(3) Travelling allowance of members.	(4) Law charges.	(5) Audit fees.	(6) Election charges.	(7) Interest on loans other than for roads.	(8) Works.	Total A.—GENERAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hisar	31,900	3,646	..	1,706	37,252	20,069	3,855	194	1,940	90	..	138	26,286
Rehliak	26,000	9,741	..	2,130	37,871	18,559	4,284	250	2,180	..	..	805	26,078
Xurgoson	52,000	11,097	..	3,829	66,926	20,963	3,659	27	1,920	5,633	..	110	32,312
Karnal	60,900	9,728	..	2,289	72,917	19,608	2,691	14	1,900	1,636	4,725	1,365	31,939
Amhala	53,000	..	..	6,503	59,503	20,384	3,956	766	1,660	..	3,000	..	29,766
Simla	3,400	..	..	2,020	5,420	4,795	..	..	401	..	..	..	5,196
Kangra	1,04,200	1,796	..	1,277	1,07,273	19,568	3,894	118	1,640	313	..	361	25,894
Dehra	44,400	4,876	..	13,185	62,461	16,388	4,662	1,072	4,100	2,466	..	184	28,872
Dehra	45,000	6,921	..	1,885	53,806	18,551	3,081	359	1,560	1,754	..	90	25,395
Dehra	20,000	6,284	..	5,673	31,957	20,775	1,937	1,750	1,660	..	..	274	26,454
Dehra	82,500	6,386	..	8,708	97,594	27,456	5,464	1,382	..	2,160	..	1,018	37,480
Dehra	61,500	6,063	..	1,465	69,028	19,936	3,030	508	3,780	3,495	..	55,180	86,929
Dehra	50,500	7,280	101	482	58,363	27,460	3,979	522	1,780	2,499	..	290	36,530
Dehra	30,000	4,690	..	3,475	38,165	11,810	2,007	848	1,680	1,958	..	882	19,183
Dehra	72,700	6,156	..	2,689	82,022	22,865	1,865	400	2,040	1,309	..	..	28,479
Dehra	30,000	12,342	..	2,789	45,131	19,481	3,133	429	1,560	..	..	277	24,880
Dehra	33,900	10,436	..	2,496	46,832	12,369	5,677	200	1,860	2,059	..	982	23,147
Dehra	33,900	7,857	..	2,547	44,304	14,976	2,023	..	1,760	2,456	..	73	21,288
Dehra	22,000	27,849	..	9,837	59,686	22,451	1,092	..	2,040	1,108	12,020	267	38,978
Dehra	41,800	7,720	..	2,473	51,793	12,541	1,496	..	1,660	14	..	228	16,357
Dehra	77,600	8,752	..	5,734	92,086	18,067	1,801	109	1,780	..	..	862	22,619
Dehra	60,500	9,190	74	627	70,391	12,217	2,275	328	1,560	1,436	..	912	18,728
Dehra	46,700	7,108	1	1,661	55,470	9,643	1,179	610	1,180	7	..	352	15,756
Dehra	35,000	1,892	..	3,099	39,991	23,618	2,102	845	2,100	26	2,785	1,293	29,984
Dehra	27,598	27,598	..	1,061	28,659	31,733	6,237	11	3,500	108	11,107	2,692	55,388
Dehra	25,000	231	..	492	25,723	19,189	2,535	757	1,320	990	..	194	24,955
Dehra	65,200	25,213	..	1,813	27,026	24,093	2,454	280	1,960	51	4,511	926	34,275
Dehra	55,000	6,729	..	7,742	72,942	11,825	1,419	255	1,280	478	..	4,026	19,283
Dehra .. .. .	..	..	..	733	62,462	13,264	1,460	..	1,620	787	..	390	17,521
Total for the year 1929-30	12,30,500	2,37,581	653	1,00,420	15,69,154	5,34,654	83,247	12,450	53,421	32,891	38,148	74,141	8,28,952
Total for the previous year	11,82,300	1,97,459	892	68,810	14,49,461	5,27,929	78,957	10,988	35,680	12,638	22,213	42,149	7,30,604

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

EXPENDITURE—CONTINUED.

I.—GENERAL DEPARTMENTS—CONTINUED.																			
Name of district board.	B.—TAXES.						C.—FEES (OTHER THAN FEES FROM INSTITUTIONS).				B.—COLLECTION OF TAXES.				C.—COLLECTION OF FEES.				
	(2) Other Taxes.						Total B.—TAXES.	(1) For registration of marriages.	(2) At fairs, shows, etc.	Total C.—FEES.	(1) & (2) Establishment and contingencies.	(3) Works.	Total B.—COLLECTION OF TAXES.	(1) Marriage Registration (a) & (b) Establishment and contingencies.	(2) Fairs and shows.			(3) Other fees.	Total C.—COLLECTION OF FEES.
	(a) Profession or Halayyat tax.	(b) Tax on sheep and goats.	(c) Tax on carts.	(d) Dhanda Bund tax.	Total (2) other taxes.	(a) Profession or Halayyat tax.									(b) Tax on sheep and goats.	(c) Tax on carts.	(d) Dhanda Bund tax.			Total (2) other taxes.	(a) & (b) Establishment and contingencies.	(c) Works.	Total (2)—Fairs and shows.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2.	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
me of district board.	1,10,909	340				340	1,11,249		65,344	65,344	1,089	1,240	2,329		13,095	2,048	15,143		15,143
...	1,34,163	9,857				9,857	1,44,020		60,932	60,932	6,217		6,217		16,299	1,120	17,419		17,419
...	1,07,544	31				31	1,07,575		1,589	1,589	2,298		2,298		1,263	119	1,382		1,382
...	1,90,596	2,548				2,548	1,93,144		34,181	34,181	783		783		14,825	2,151	16,976		16,976
...	1,78,300	2,395				2,395	1,80,695		3,150	3,150	497		497		3,772		3,772		3,772
...	2,669						2,669												
...	1,31,609	11,095	26,204			37,299	1,68,908		88	88	3,129		3,129		2,807		2,807		2,807
...	2,30,628	11,317				11,317	2,41,945		2,542	2,542	8,149		8,149		2,727		2,727		2,727
...	2,44,210	13,939				13,939	2,58,149		8,526	8,526	4,446		4,446		3,455	368	3,823		3,823
...	1,88,533	84				84	1,88,617		4,388	4,388	769		769		3,613		3,613		3,613
...	2,30,787	51,190				51,190	2,81,977		38,368	38,368	8,600		8,600	131	15,327		15,327		15,327
...	1,70,943	21,186				21,186	1,91,829		16,475	16,475	7,485		7,485		14,853		14,853		14,853
...	2,01,050	3,218				3,218	2,04,268		5,172	5,172	723		723		4,793		4,793		4,793
...	2,10,981	1,532				1,532	2,12,513				3,985		3,985		12,104		12,104		12,104
...	1,97,950	3,055				3,055	2,01,005		51,702	51,702	3,789		3,789	560	6,223		6,223		6,223
...	2,03,868	1,354				1,354	2,05,222		13,007	13,007	68		68		4,316		4,316		4,316
...	3,30,819						3,30,819		2,656	2,656					2,689		2,689		2,689
...	2,25,803						2,25,803		1,109	1,109					3,036		3,036		3,036
...	3,34,331	6,259				6,259	3,40,590		4,595	4,595	6,922		6,922	580	8,244		8,244		8,244
...	98,431	6,341				6,341	1,04,772		2,686	2,686	3,415		3,415	574	10,164		10,164		10,164
...	89,547	1,835				1,835	91,392		12,436	12,436	734		734	527	4,419		4,419		4,419
...	80,547	3,648				3,648	83,195		11,426	11,426	2,987		2,987	867	4,485		4,485		4,485
...	66,146	7,264				7,264	72,410		1,058	1,058	1,166		1,166	1,800	5,691		5,691		5,691
...	3,04,980	9,036				9,036	3,14,016		1,057	1,057	2,434		2,434	1,318	9,543		9,543		9,543
...	9,39,976						9,39,976		56,148	56,148	134		134	322	27,162		27,162		27,162
...	2,17,820	710				710	2,18,530		4,173	4,173	948		948	4,281	30,673		30,673		30,673
...	3,37,593	11,198				11,198	3,49,598		202	202	2,132		2,132	943	6,398		6,398		6,398
...	94,168	147				147	94,315		4,189	4,189	38		38	4,076	1,256		1,256		1,256
...	54,542	35				35	54,577		504	504	1,540		1,540	52	3,800		3,800		3,800
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FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

EXPENDITURE—CONTINUED.

INCOME—CONTINUED.

I.—GENERAL DEPARTMENTS—CONTINUED.																								
D.—INCOME UNDER OTHER ACTS.																								
Name of district board.	(1) Stage Carriages Act.				(2) Cattle Trespass Act.				(3) Northern India Ferries Act.		(1) Stage Carriages Act.				(2) Cattle Trespass Act.				(3) Northern India Ferries Act.					
	(a) License fees.		(b) Fines.		Total (1) Stage Carriages Act.		(a) Net proceeds of sale of un-claimed animals.		(b) Fines.		Total (2) Cattle Trespass Act.		(a) & (b) Estab-lishment and contingencies.		(c) Works.		Total (3) Nor-thern India Ferries Act.		(a) & (b) Estab-lishment and contingencies.		(c) Works.		Total (3) Nor-thern India Ferries Act.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	Total D.—ADMINIS-TRATION OF OTHER ACTS.	Rs.	Rs.	Rs.	Rs.	
Hissar	15	50	65	1,933	6,260	8,103	462	8,720	..	..	..	6,792	1,029	7,821	..	..	..	7,821	Total	..	..	..	..
Rohtak	226	19	245	1,019	6,509	6,528	2,477	9,250	..	..	..	5,605	952	6,557	..	..	..	6,557	Total	..	..	..	..
Gurgaon	505	19	524	385	8,271	8,656	3,228	12,408	..	..	..	6,245	1,419	7,664	..	..	..	7,664	Total	..	..	..	..
Karnal	246	6	252	1,197	9,720	10,917	4,643	15,812	72	72	72	4,894	1,813	6,307	15	15	15	6,304	Total	15	15	15	15	
Ambala	898	59	957	820	5,539	6,409	4,026	11,392	18	18	18	6,779	488	7,267	10	10	10	7,265	Total	10	10	10	10	
Simla	..	..	..	..	64	64	34,275	43,986	..	..	..	72	..	72	..	..	..	72	Total	..	..	..	..
Kangra	..	78	78	461	9,172	9,633	18,386	20,906	..	..	..	2,576	607	3,183	3,255	4,032	72	10,470	Total	72	72	72	72
Hoshiarpur	399	29	428	1,307	9,785	11,092	1,060	20,906	446	446	446	1,578	63	3,910	1,576	..	..	6,004	Total	..	..	..	..
Jullundur	486	17	503	518	1,788	2,306	1,060	3,869	..	..	..	3,657	68	3,625	981	..	..	4,901	Total	..	..	..	..
Ludhiana	3,528	1,663	5,191	1,161	4,158	5,319	4,066	14,576	295	295	295	3,218	2,544	5,762	1,128	115	..	4,901	Total	115	115	115	115	
Ferozepore	3,626	763	4,389	705	7,283	7,988	20,882	33,259	160	160	160	2,430	427	2,847	1,549	..	..	4,396	Total	..	..	..	..
Lahore	1,884	138	2,022	391	2,964	3,355	5,766	11,143	..	..	..	3,805	132	3,008	1,746	..	..	6,180	Total	..	..	..	..
Amritsar	6,385	3,149	9,534	1,107	2,964	3,975	10,357	23,806	1,233	193	1,426	3,876	1,042	4,847	..	..	..	4,847	Total	..	..	..	..
Gurdaspur	556	18	574	1,840	7,076	8,916	7,232	16,722	..	..	..	4,800	699	5,499	721	..	..	8,481	Total	721	721	721	721
Sialkot	1,359	272	1,631	2,040	3,628	5,668	7,220	13,957	593	1,841	2,261	3,070	852	3,922	1,329	..	..	8,481	Total	1,329	1,329	1,329	1,329
Guwranwala	942	1,120	2,062	1,526	5,437	6,284	2,460	10,156	95	..	593	3,172	793	3,965	25	..	..	8,481	Total	25	25	25	25
Sheikhpura	1,356	56	1,412	847	5,437	6,284	2,460	10,156	95	..	593	3,172	793	3,965	25	..	..	8,481	Total	25	25	25	25
Guwat	1,100	1,194	2,294	196	4,780	5,411	11,096	18,278	983	136	983	3,706	48	5,745	1,811	..	..	8,005	Total	1,811	1,811	1,811	1,811
Shajpur	1,702	67	1,769	631	4,780	5,411	11,226	16,406	313	50	449	3,471	99	3,570	2,655	..	..	6,275	Total	2,655	2,655	2,655	2,655
Jhelum	795	2	797	288	3,164	3,198	11,226	16,406	..	..	50	3,471	99	3,570	2,655	..	..	6,275	Total	..	..	..	..
Rawalpindi	1,991	141	1,991	34	3,164	3,198	11,226	16,406	..	..	50	3,471	99	3,570	2,655	..	..	6,275	Total	..	..	..	..
Attock	767	39	806	222	5,137	5,359	214	5,189	240	..	240	2,746	1,083	3,829	1	..	..	6,429	Total	1	1	1	1
Mianwali	..	26	26	230	3,362	3,592	24,425	34,459	..	..	240	2,746	1,083	3,829	1	..	..	6,429	Total	..	..	..	..
Montgomery	..	..	..	355	9,679	10,034	24,425	34,459	..	..	240	2,746	1,083	3,829	1	..	..	6,429	Total	..	..	..	..
Lyallpur	935	44	979	308	4,128	4,436	37,328	39,865	212	150	362	3,539	368	3,907	566	..	..	4,240	Total	566	566	566	566
Jhang	41	..	41	55	2,441	2,496	37,328	39,865	..	..	362	3,539	368	3,907	566	..	..	4,240	Total	..	..	..	..
Multan	273	..	273	742	6,403	7,145	20,152	27,958	124	..	124	3,403	829	4,232	384	..	..	3,806	Total	384	384	384	384
Muzaffargarh	129	201	330	1,076	6,400	7,476	20,152	27,958	..	..	124	3,403	829	4,232	384	..	..	3,806	Total	..	..	..	..
Dera Ghazi Khan	138	74	212	2,263	12,955	15,218	24,494	39,924	..	..	..	8,219	1,709	9,928	378	..	..	10,306	Total	378	378	378	378
Total for the year 1929-30	30,321	9,205	39,526	23,657	1,57,332	1,80,989	2,66,742	4,87,257	5,270	2,370	7,640	1,13,337	23,806	1,37,143	18,588	4,219	22,807	1,67,590	Total	18,588	4,219	22,807	1,67,590	
Total for the previous year	30,301	11,733	42,034	29,285	1,76,060	2,06,335	2,80,189	5,27,558	6,773	3,826	10,599	1,13,422	36,748	1,40,170	20,042	4,518	24,560	1,84,329	Total	20,042	4,518	24,560	1,84,329	

D.—ADMINISTRATION OF OTHER ACTS.

Name of district board.	(1) Stage Carriages Act.				(2) Cattle Trespass Act.				(3) Northern India Ferries Act.		(1) Stage Carriages Act.				(2) Cattle Trespass Act.				(3) Northern India Ferries Act.				Total D.—ADMINIS- TRATION OF OTHER ACTS.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
	(a) License fees.		(b) Fines.		Total (1) Stage Carriages Act.		(a) Net proceeds of sale of un- claimed animals.		(b) Fines.		Total (2) Cattle Trespass Act.		(a) & (b) Estab- lishment and contingencies.		(c) Works.		Total (1) Stage Carriages Act.		(a) & (b) Estab- lishment and contingencies.		(c) Works.			Total (2) Cattle Trespass Act.		(a) & (b) Estab- lishment and contingencies.		(c) Works.		Total (3) Nor- thern India Ferries Act.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
	Rs.	Pes.	Rs.	Pes.	Rs.	Pes.	Rs.	Pes.	Rs.	Pes.	Rs.	Pes.	Rs.	Pes.	Rs.	Pes.	Rs.	Pes.	Rs.	Pes.	Rs.	Pes.		Rs.	Pes.	Rs.	Pes.	Rs.	Pes.	Rs.	Pes.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Hissar	15	50	65	1,833	461	9,172	9,172	9,172	6,260	8,103	462	8,720	446	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Total for the year 1929-30	30,321	9,205	30,526	23,657	1,57,332	1,80,989	2,66,742	4,87,257	5,270	2,370	7,640	1,13,337	23,806	1,37,143	18,588	4,219	22,807	1,67,590
									6,773	3,826	10,569	1,13,422	35,748	1,49,170	20,042	4,518	24,560	1,84,329
									Total for the previous year									

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

I.—GENERAL DEPARTMENTS—CONTINUED.																
E.—INCOME FROM BOARD PROPERTIES.																
Serial No.	Name of district board.	(1) Rents of lands and buildings.				(2) Dak Bungalows and Sarais.				(3) Gardens.			(4) Roadside trees.			
		(a) & (b) Estab- contingencies.	(c) Works.	Total (1) Rented Lands and Buildings.	(a) & (b) Estab- contingencies.	(c) Works.	Total (2) Dak Bungalows and Sarais.	(a) & (b) Estab- contingencies.	(c) Works.	Total (3) Car- dens.	(a) & (b) Estab- contingencies.	(c) Works.	Total (4) Road- side trees.			
53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar	1,515	165	2,632	327	2,994	877	3,871	1,579	82	1,661	2,238	2,238	..	2,238	
2	Rohat	271	515	304	3,886	1,790	623	2,413	4,505	123	4,628	9,549	9,549	..	9,549	
3	Gurgaon	310	1,105	109	1,891	7,237	2,031	9,268	3,607	124	3,731	6,079	6,079	84	6,163	
4	Karnal	706	1,063	560	9,372	1,469	1,469	2,415	632	214	846	7,734	7,734	..	7,734	
5	Ambed	548	1,000	176	29,572	1,968	2,271	4,239	1,296	..	1,296	47,789	47,789	..	47,789	
6	Sinla	..	107	..	..	132	114	246	..	..	..	..	..	..	..
7	Kangra	564	2,192	58	3,135	2,433	3,189	5,022	10	..	10	7,035	7,035	..	7,035	
8	Hoshiarpur	1,009	860	675	36,074	7,390	7,745	15,135	3,809	865	4,674	16,305	16,305	..	16,305	
9	Jullundur	1,641	966	438	15,635	2,163	1,389	3,552	1,927	115	2,042	14,863	14,863	54	14,717	
10	Ludhiana	15,729	24	926	15,410	1,147	492	1,639	4,350	80	4,430	7,696	7,696	..	7,696	
11	Ferozepore	12,058	2,032	599	8,232	2,451	7,809	15,802	4,893	1,225	6,118	20,057	20,057	2,206	22,263	
12	Lahore	3,019	68	6	5,269	422	213	635	1,659	..	1,659	10,608	10,608	..	10,608	
13	Amritsar	20,655	751	359	7,324	6,156	1,474	7,630	1,652	129	1,788	10,825	10,825	..	10,825	
14	Gurdaspur	1,530	2,341	3,590	14,129	5,132	5,479	10,611	3,996	195	1,847	12,062	12,062	..	12,062	
15	Shikot	11,070	162	2,436	45,750	486	3,384	8,197	6,853	573	4,569	40,804	40,804	..	40,804	
16	Gujranwala	2,181	1,191	1,303	2,349	5,325	2,301	7,626	6,853	100	7,072	7,072	7,072	..	7,072	
17	Sheikhpura	4,584	214	51	3,419	1,889	3,878	5,767	659	..	659	9,296	9,296	..	9,296	
18	Gujrat	268	495	581	21,308	3,163	655	3,818	3,376	103	3,479	20,087	20,087	..	20,087	
19	Shahpur	16,959	1,856	5,292	42,428	4,963	3,453	8,416	5,428	..	5,428	20,340	20,340	..	20,340	
20	Jhelum	287	2,967	2,633	5,420	1,542	1,347	2,889	4,568	..	4,568	3,867	3,867	..	3,867	
21	Bawalpindi	1,343	696	2,293	2,914	704	984	1,688	619	..	619	5,082	5,082	..	5,082	
22	Attock	60	560	738	944	1,240	1,463	2,712	2,299	88	2,387	3,634	3,634	..	3,634	
23	Mianwali	3,458	605	1,553	223	985	2,110	3,095	5,103	739	5,842	3,232	3,232	..	3,232	
24	Mongomtery	3,183	3,183	683	2,066	1,104	2,229	3,393	905	..	905	30,415	30,415	..	30,415	
25	Lyallpur	11,664	3,196	365	6,940	9,893	2,595	12,488	800	..	800	34,159	34,159	..	34,159	
26	Jhang	764	978	295	2,073	2,308	808	3,116	5,149	202	5,351	15,448	15,448	..	15,448	
27	Multan	243	1,940	1,192	1,347	3,354	3,679	7,033	2,727	562	3,289	22,561	22,561	..	22,561	
28	Muzaffargarh	9,174	1,356	1,914	7,673	4,004	1,045	5,049	3,783	..	3,783	9,633	9,633	..	9,633	
29	Dera Ghazi Khan	931	865	1,130	583	859	2,258	6,582	209	..	209	1,454	1,454	..	1,454	
Total for the year 1929-30..		1,25,719	31,478	31,801	2,95,635	9,312	7,306	16,618	97,389	68,158	1,65,547	76,393	4,00,024	2,344	4,02,368	
Total for the previous year		2,15,379	85,495	32,639	3,72,400	4,669	11,349	16,018	1,06,415	99,009	2,03,024	92,078	3,80,204	2,726	3,82,930	

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

INCOME—CONTINUED.

I.—GENERAL DEPARTMENTS—CONCLUDED.

E.—BOARD PROPERTIES—CONCLUDED.

E.—INCOME FROM BOARD PROPERTIES—CONCLUDED.

E.—BOARD PROPERTIES—CONCLUDED.

F.—MISCELLANEOUS UNCLASSIFIED CHARGES.

Total I.—GENERAL DEPARTMENTS.

I.—GENERAL DEPARTMENTS—CONCLUDED.															
Name of district board.	E.—INCOME FROM BOARD PROPERTIES—concluded.					E.—BOARD PROPERTIES—concluded.					F.—Miscellaneous UNCLASSIFIED CHARGES.				
	(5) Demonstration farms.	(6) Canals.	Total E.—INCOME FROM BOARD PROPERTIES.		Total I.—GENERAL DEPARTMENTS.	(5) Demonstration farms.				(6) Canals.				Total E.—BOARD PROPERTIES.	Total I.—GENERAL DEPARTMENTS.
			(a) & (b) Estab- lishment and contingencies.	(c) Works.		Total (5) De- monstration farms.	(a) & (b) Estab- lishment and contingencies.	(c) Works.	Total (6) Canals.						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2	69	70	71	72	73	74	75	76	77	78	79	80	81	81	
Hissar	..	23,872	4,639	2,27,204	700	..	700	108	..	108	8,578	2,529	62,686	Rs.	
Rohtak	..	504	28,800	2,89,873	..	..	..	..	..	..	16,590	4,100	76,961	Rs.
Gurgaon	192	..	4,111	1,93,827	..	..	..	..	..	..	19,800	6,790	70,312	Rs.
Karnal	11	25,006	36,718	3,53,052	1,395	..	1,395	..	..	..	13,544	2,067	71,844	Rs.
Ambala	1,000	..	31,696	2,88,506	1,952	..	1,952	..	..	..	55,276	3,393	1,03,712	Rs.
Simla	..	..	107	8,160	..	..	..	..	..	..	246	489	6,003	Rs.
Kangra	..	..	5,949	3,26,204	..	..	..	..	..	..	12,889	3,183	58,372	Rs.
Hoshiarpur	..	40	38,658	3,75,512	..	..	..	..	..	..	36,114	11,749	93,615	Rs.
Jullundur	104	411	19,195	3,43,545	552	752	1,304	..	..	..	21,615	..	56,920	Rs.
Ludhiana	106	..	32,195	2,71,733	..	..	..	..	..	..	15,882	..	54,786	Rs.
Ferozepore	..	13,965	36,876	4,88,149	..	..	..	..	..	..	46,856	17,486	1,33,045	Rs.
Lahore	2,821	..	11,183	2,99,658	2,567	403	2,970	..	..	..	14,635	..	1,27,298	Rs.
Amritsar	..	..	29,089	3,30,758	..	..	..	..	..	..	20,243	3,728	75,269	Rs.
Gurdaspur	..	2,401	23,991	2,97,391	..	187	4,259	585	992	1,577	28,066	4,001	60,082	Rs.	
Sialkot	2,914	10,819	64,196	4,13,444	4,072	..	1,793	339	3,700	3,700	62,065	4,195	1,25,896	Rs.	
Gujaanwala	..	..	17,843	2,95,156	1,793	..	..	..	..	..	23,783	4,861	63,752	Rs.
Shakhpura	..	..	8,268	3,64,831	..	..	..	..	..	..	15,722	..	46,087	Rs.
Gujrat	..	1,431	24,083	2,98,247	..	..	..	..	..	..	27,384	3,048	59,493	Rs.
Shahpur	..	439	66,974	5,00,093	..	..	..	168	1,175	1,343	41,295	..	1,04,392	Rs.
Jhelum	..	..	11,307	1,84,693	..	..	..	..	..	..	11,398	362	47,891	Rs.
Rawalpindi	..	1,977	9,138	2,05,992	..	..	..	..	..	..	7,389	6,465	46,582	Rs.
Attock	..	..	2,302	1,84,656	..	..	..	..	..	..	9,033	5	41,168	Rs.
Mianwali	1,269	..	7,108	1,29,928	1,572	..	1,572	..	..	..	13,741	2,549	43,664	Rs.
Montgomery	..	..	7,740	3,98,321	340	..	340	..	..	..	35,957	608	88,337	Rs.
Lyalpur	284	..	22,439	10,52,067	..	..	..	..	..	..	47,447	6	1,38,605	Rs.
Jhang	..	..	4,110	2,92,817	..	..	..	..	..	..	23,915	281	64,204	Rs.
Multan	..	..	4,722	3,53,558	..	..	..	177	2,310	2,487	35,370	1,092	76,888	Rs.
Muzaffargarh	590	..	20,707	2,20,111	1,765	..	1,765	..	..	..	21,024	4,347	55,184	Rs.
Dera Ghazi Khan	..	..	2,509	1,61,110	..	..	..	..	..	..	9,104	317	43,314	Rs.
Total for the year 1929-30..	9,291	82,729	5,76,653	91,81,396	17,346	1,342	18,688	1,377	8,177	9,554	6,94,761	91,209	20,96,362	Rs.	
Total for the previous year	12,228	56,459	7,24,600	91,85,592	23,104	2,953	26,057	2,376	12,776	15,152	7,60,528	63,950	21,50,023	Rs.	

EXPENDITURE—CONTINUED.

INCOME—CONTINUED.

2.—EDUCATION.

II.—EDUCATION.			A.—INSPECTION.				B.—COLLEGES.				C.—HIGH SCHOOLS.							
A.—FEES.		(2) High School.	(1) & (2) Establishment and contingencies.		(3) Works.	Total A.—INSPECTION.		(1) & (2) Establishment and contingencies.	(3) Contributions.	(4) Scholarships.	(5) Works.	Total B.—COLLEGES.		(1) & (2) Establishment and contingencies.	(3) Contributions.	(4) Scholarships.	(5) Works.	(6) Total High Schools.
(1) Colleges.	Rs.		Rs.	P.		Rs.	P.					Rs.	P.					
82	83	84	85	86	87	88	89	90	91	92	93	94	95	96				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
..	6,103	7,834	..	7,834	..	..	..	..	..	23,346	..	..	..	23,448				
..	..	8,934	..	8,934	..	..	..	..	1,904	..	3,900	6,831	..	10,731				
..	..	6,932	35	6,967	..	..	1,904	..	..	..	..	..	..	..
..	..	5,900	406	6,306	..	..	..	..	..	..	..	..	..	..
..	..	6,722	..	6,722	..	..	..	..	..	..	..	..	..	..
..	..	363	..	363	..	..	..	..	..	..	..	..	..	..
..	4,343	8,521	1,370	9,891	35	..	35	..	..	17,848	79	1,541	2,453	21,921				
..	..	5,248	153	5,401	..	..	..	..	..	82,811	548	4,311	..	87,415				
..	42,297	8,616	..	8,616	..	..	..	..	..	33,051	250	..	380	33,631				
..	17,630	4,143	..	4,143	..	..	..	..	121	29,965	200	577	10,863	41,625				
..	10,584	9,056	..	9,056	1	..	..	..	136	..	2,079	2,803	..	..		
..	..	6,740	..	6,740	..	..	..	..	240	14,729	..	..	..	4,882				
..	..	6,727	480	7,207	..	..	..	..	..	15,539	..	..	..	15,257				
..	7,375	8,214	..	8,214	..	900	..	..	900	..	..	..	..	15,917				
..	7,476	9,145	..	9,145	..	..	..	..	322	..	..	..	..	156				
..	..	5,539	..	5,539	..	..	..	..	..	..	..	..	..	119				
..	..	9,145	..	9,145	..	..	..	..	..	..	..	..	..	119				
..	..	4,403	..	4,403	..	..	..	..	..	..	..	..	..	17,255				
..	..	4,789	..	4,789	..	..	..	..	667	28,108	16,577	678	32,226	61,148				
..	11,286	6,899	..	6,899	..	..	..	..	1,416	..	..	..	..	17,255				
..	..	8,271	51	8,322	..	..	..	..	..	13,297	..	..	..	14,107				
..	..	11,428	2,570	13,998	..	..	..	..	1,416	1,321	..	..	..	14,107				
..	173	6,022	..	6,022	..	..	..	..	856	1,321	..	..	..	1,427				
..	..	5,292	..	5,292	..	..	..	..	1,200	1,321	..	..	..	896				
..	..	9,978	381	9,978	..	..	..	..	..	25,672	..	..	..	28,949				
..	4,340	9,597	..	9,597	..	..	..	..	..	91,416	..	..	..	95,387				
..	47,495	7,860	..	7,860	..	..	..	..	207	..	..	..	..	95,387				
..	..	6,620	..	6,620	..	..	..	..	..	..	..	..	..	95,387				
..	..	5,033	..	5,033	..	..	..	..	..	..	..	..	..	95,387				
..	2,778	5,108	..	5,108	..	..	..	..	2,238	..	..	..	..	13,556				
..				
..	1,61,833	2,00,354	5,446	2,05,800	36	900	9,306	..	10,242	3,86,021	23,633	27,765	51,724	4,89,143				
..	1,44,270	1,92,812	7,301	2,00,113	1	825	9,465	..	10,291	3,40,086	23,045	25,786	64,139	4,53,056				
Total for the year 1929-30																		
Total for the previous year																		

FORM II--CONTINUED.

AND TERMINATED AT THE DISTRICT BOARDS IN THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

II.—EDUCATION—CONTINUED.

2.—EDUCATION—CONTINUED.

Name of district board.	A.—FEES—contd.			B.—CONTRIBUTIONS.							D.—MIDDLE SCHOOLS.					E.—PRIMARY SCHOOLS.										
	(3) Middle Schools.		Total A.—FEES.	(1) From Government.			(2) Other Contributions.	Total B.—CONTRIBUTIONS.	(3) Contributions.			(4) Scholarships.	(5) Works.	Total D.—MIDDLE SCHOOLS.	(1) & (2) Establish-ment and contin-gencies.		(3) Contributions.	(4) Scholarships.	(5) Works.	Total E.—PRIMA-RY SCHOOLS.						
	Rs.	P.		Rs.	Rs.	Rs.			Rs.	Rs.	Rs.				Rs.	Rs.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114									
Hissar	29,240	616	29,855	28,000	2,39,517	2,67,517	3,078	2,70,595	2,35,491	1,500	3,443	30,108	2,70,542	1,03,637	6,206	1,028	794	1,11,665								
Rohtak	30,829	314	37,249	16,000	3,11,135	3,11,135	..	3,11,135	3,14,963	3,444	8,357	25,888	3,52,652	80,671	7,997	..	2,483	91,151								
Gurgaon	13,599	589	14,188	16,000	3,33,682	3,49,682	2,220	3,51,882	1,83,109	5,200	6,419	17,991	2,12,809	1,04,452	4,567	..	3,809	1,12,898								
Karnal	17,800	947	18,747	25,589	1,96,001	2,21,590	5,059	2,26,639	1,81,513	..	4,219	37,443	2,32,175	1,07,712	3,591	..	1,719	1,13,082								
Mathura	20,276	307	20,583	32,000	1,59,235	1,91,235	1,456	1,92,674	1,73,083	264	3,106	42,881	2,18,834	69,226	9,777	..	1,534	1,00,537								
Meerut	1,903	26	1,919	11,000	33,756	44,756	400	45,156	26,820	..	339	665	27,524	17,702	..	..	28,893							
Simla	30,295	649	35,277	20,885	3,54,124	3,75,009	..	3,75,009	2,74,016	212	4,096	24,129	3,02,453	1,72,722	18,994	..	11,191									
Kangra	42,735	2,939	45,734	10,191	3,61,134	3,71,325	1,858	3,73,183	3,07,574	..	5,617	26,290	3,39,481	1,80,883	17,338	..	1,39,494									
Hoshiarpur	47,741	2,580	50,321	16,000	2,57,717	2,59,717	6,140	2,65,857	2,25,306	..	4,475	18,236	2,43,017	1,39,390	11,598	..	1,98,224									
Jullundur	38,008	1,511	39,519	25,351	2,47,503	2,72,859	240	2,73,114	1,95,414	..	5,938	37,452	2,38,804	78,056	17,342	..	1,98,224									
Ludhiana	17,967	1,263	19,230	33,981	2,43,447	2,70,428	2,875	2,73,303	2,11,303	7,033	5,495	26,099	2,69,978	1,03,883	6,990	..	1,05,549									
Faridkot	24,716	1,422	26,138	24,000	2,40,032	2,70,032	341	2,70,373	2,39,781	177	3,921	20,999	2,40,969	97,076	17,220	..	1,20,644									
Lahore	39,994	1,203	40,197	20,642	2,43,620	2,69,262	2,000	2,71,262	2,10,434	..	9,164	21,371	2,40,969	1,01,921	11,186	..	1,19,428									
Amritsar	37,694	2,248	40,197	20,642	2,43,620	2,69,262	2,000	2,71,262	2,10,434	..	9,164	21,371	2,40,969	1,01,921	11,186	..	1,19,428									
Gurdaspur	23,427	10,233	44,106	25,000	2,74,924	3,00,904	3,746	3,04,650	1,96,109	1,200	11,210	10,559	1,47,787	2,46,844	27,950	..	2,97,239									
Shaheed	1,410	18,834	20,649	20,649	2,34,121	2,54,770	1,516	2,56,286	2,01,382	1,992	3,449	37,746	2,39,439	1,07,790	2,327	..	1,11,887									
Gujranwala	29,654	933	30,517	24,000	2,05,766	2,29,766	1,516	2,31,272	2,01,382	1,992	3,449	37,746	2,39,439	1,07,790	2,327	..	1,11,887									
Sheikhpura	22,183	2,076	24,259	35,000	2,84,198	3,19,198	855	3,20,053	2,43,471	583	13,859	38,741	2,85,619	1,01,949	10,619	..	1,84,239									
Gujrat	22,602	1,140	35,118	15,913	3,46,768	3,62,685	1,600	3,64,285	2,64,612	7,293	4,311	24,944	3,01,166	96,086	14,836	..	1,13,981									
Shahpur	25,368	640	25,566	15,993	3,46,768	3,62,685	1,600	3,64,285	2,64,612	7,293	4,311	24,944	3,01,166	96,086	14,836	..	1,13,981									
Jhelum	25,368	25	25,566	15,993	3,46,768	3,62,685	1,600	3,64,285	2,64,612	7,293	4,311	24,944	3,01,166	96,086	14,836	..	1,13,981									
Rawalpindi	13,593	1,049	14,842	15,731	2,92,709	3,08,440	548	3,08,988	2,04,341	..	4,493	21,996	2,30,830	83,365	12,720	..	1,01,437									
Attock	286	12,077	12,363	23,186	2,91,017	2,46,203	800	2,47,003	1,84,870	..	5,008	35,005	2,34,883	60,921	10,020	..	84,885									
Mianwali	14,310	322	18,872	16,000	3,62,353	3,78,353	1,553	3,79,906	2,80,540	2,083	2,925	15,933	3,01,451	1,71,544	3,642	..	71,534									
Montgomery	76,392	94	1,23,981	13,279	2,93,456	3,38,730	8,040	3,46,770	2,78,165	1,042	13,252	32,941	2,85,400	2,05,993	9,408	..	1,85,179									
Lyallpur	28,330	668	28,998	45,974	2,37,438	2,51,417	1,048	2,52,466	1,85,418	..	5,009	15,201	2,48,742	81,075	9,248	..	2,66,996									
Jhang	17,036	28	17,064	16,000	2,38,851	2,54,851	1,432	2,56,285	1,85,418	500	6,019	18,482	2,10,419	1,27,388	14,763	..	92,018									
Multan	5,989	..	8,767	33,548	1,94,006	2,24,554	..	2,24,554	1,65,429	..	4,251	36,952	2,06,632	59,388	7,479	..	1,48,032									
Muzaffargarh	4,444	5	4,449	16,000	3,34,566	3,50,566	750	3,51,316	2,64,838	2,572	5,230	21,298	2,93,938	80,313	7,750	..	68,580									
Dera Ghazi Khan	7,31,638	35,643	9,29,154	5,82,916	70,16,780	81,99,606	47,820	82,47,516	64,97,932	35,579	1,61,193	7,45,649	74,40,353	30,67,898	2,51,386	15,900	1,98,449	35,33,642								
Total for the year 1929-30	6,89,908	41,147	8,75,025	6,64,795	68,44,164	74,98,959	53,207	75,52,166	68,22,916	34,907	1,45,574	8,25,008	68,28,405	30,76,436	2,38,720	892	2,69,962	35,86,000								
Total for the previous year																										

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

EXPENDITURE—CONTINUED.

INCOME—CONTINUED.

Serial No.	Name of district board.	II.—EDUCATION— CONCLUDED.		III.—MEDICAL.		2.—EDUCATION—continued.					3.—MEDICAL.			
		C.—MISCELLANEOUS.		A.—Fees.		F.—PUBLIC LIBRARIES, MUSEUMS, ETC.					A.—DIRECTION.			
		Total II.—EDUCATION.		B.—SALE OF MEDICINES.		Total F.—Public Lib- raries, Museums, etc.					Total 2.—EDUCATION.			
		Rs.	Rs.	Rs.	Rs.	(1) & (2) Estab- lish- ment and contin- gencies.	(3) Contributions.	(4) Works.	Total F.—Public Lib- raries, Museums, etc.	Rs.	(1) & (2) Estab- lish- ment and contin- gencies.	(3) Scholarships.	(4) Works.	Total A.—DIRECTION.
		115	116	117	118	119	120	121	122	123	124	125	126	127
1	Hissar	5,971	3,06,431	..	6	5,423	..	..	5,423	3,05,464	155	135	..	290
2	Rohilk	11,900	3,59,984	..	..	6,524	..	..	6,524	4,82,709	232	587	..	819
3	Gurgaon	1,027	3,67,097	..	..	3,137	3,512	..	6,709	3,51,948	1,649	..	399	2,048
4	Karnal	726	2,45,832	1	12	4,124	..	..	4,124	3,46,697	111	534	..	645
5	Amhala	914	2,14,238	21	10	3,015	..	..	3,015	3,00,138	949	375	..	1,324
6	Simla	15	47,090	..	..	402	..	..	402	57,482	101	..	..	101
7	Kangra	1,069	4,11,355	..	161	..	460	..	..	4,73,794	264	3,494	..	3,758
8	Hoshiarpur	839	4,19,756	..	20	..	..	..	460	5,44,114	536	645	..	1,181
9	Ludhiana	3,619	4,19,756	..	..	..	..	..	..	4,82,838	..	..	..	..
10	Ludhiana	812	3,05,780	207	3	..	25	..	25	3,82,202	282	450	..	296
11	Ferozepore	1,963	3,04,891	3,018	843	..	1,943	..	1,943	3,41,729	377	..	..	732
12	Lahore	2,851	3,02,292	..	..	..	..	..	..	3,41,729	..	118	..	377
13	Amritsar	1,930	3,11,681	1	..	4,067	..	..	4,067	3,97,940	..	240	..	118
14	Gurdaspur	661	3,20,509	..	..	6,413	500	..	500	4,67,882	268	110	..	391
15	Shaheed	628	2,73,865	..	..	5,067	105	..	6,518	3,67,467	446	..	..	368
16	Gujranwala	712	2,62,417	..	..	..	600	..	5,057	3,73,955	..	635	..	556
17	Sheikhpura	3,170	2,65,168	310	215	..	300	..	300	3,51,999	219	869	..	854
18	Sheikhpura	2,155	3,58,341	472	67	..	..	..	..	4,74,992	297	..	..	1,163
19	Sheikhpura	..	3,89,999	..	..	3,172	..	..	3,172	4,85,748	188	..	..	188
20	Sheikhpura	668	3,24,298	206	..	2,883	..	..	2,883	3,26,903	1,277	..	..	1,277
21	Sheikhpura	586	2,59,666	..	..	..	20	..	20	3,03,825	1,000	642	..	1,642
22	Sheikhpura	2,046	4,00,824	25	..	6,388	1,530	..	7,018	5,25,557	364	..	..	364
23	Montgomery	1,299	4,72,050	427	33	..	130	..	130	3,40,075	317	420	..	492
24	Lyallpur	5,187	2,86,850	..	..	3,526	..	..	3,526	3,68,597	75	..	45	362
25	Lyallpur	346	2,73,693	..	..	3,579	..	..	3,579	2,99,618	517	..	..	730
26	Lyallpur	1,467	2,34,788	3	..	..	..	..	..	3,90,033	..	645	..	517
27	Lyallpur	102	3,55,867	..	1	..	..	..	..	..	..	..	..	645
28	Muzaffargarh	..	..	..	..	..	..	..	..	..	..	..	..	..
29	Dera Ghazi Khan	..	..	..	..	..	..	..	..	..	..	..	..	..
30	Total for the year 1929-30	55,735	92,30,405	4,691	1,388	57,800	9,125	..	66,925	1,17,46,105	10,143	10,654	444	21,241
31	Total for the previous year	32,508	84,59,699	6,236	1,809	55,268	13,027	26	68,321	1,11,46,186	8,130	8,967	118	17,215

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

EXPENDITURE—CONTINUED.

INCOME—CONTINUED.

		III.—MEDICAL—CONCLUDED.										3.—MEDICAL—CONCLUDED.				
		C.—CONTRIBUTIONS.										B.—HOSPITALS AND DISPENSARIES.				
Name of district board.		(1) From Government.				(2) Other contributions.			Total C.—CONTRIBUTIONS.			D.—MISCELLANEOUS.				
		(a) For original works.		(b) Others.		Total (1) Contributions from Government.		Total (2) Other contributions.		Total C.—CONTRIBUTIONS.	Rs.	Total III.—MEDICAL.		Rs.	(1) & (2) Establishments and contingencies.	
		Rs.		Rs.		Rs.		Rs.				Rs.			Rs.	
Serial No.	2	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142
1	Hissar	48,735	62,674	1,11,409	499	1,11,908	38	1,11,952	82,809	10,512	46,607	1,39,928	2,340	..	46	1,42,604
2	Rohitak	7,000	27,351	34,351	4,760	39,111	258	39,369	67,049	7,986	17,083	92,118	1,488	..	364	94,789
3	Gurgaon	27,000	51,285	78,285	1,582	79,867	157	80,024	68,210	32,250	31,531	1,31,991	2,852	..	981	1,37,872
4	Karnal	23,750	35,083	58,833	1,582	60,415	1,924	62,339	83,511	11,920	20,806	1,16,237	1,683	..	250	1,18,925
5	Ambala	8,900	21,493	30,393	20	30,413	163	30,576	48,004	8,495	18,349	74,848	1,361	..	112	77,646
6	Simla	..	6,030	6,030	..	6,030	16	6,046	6,046	400	..	6,446	106	..	..	7,033
7	Kangra	25,500	10,454	35,954	15,086	51,040	576	51,616	1,16,260	9,611	45,025	1,70,896	2,430	..	262	1,77,346
8	Hoshiarpur	8,100	21,355	29,455	893	30,348	274	30,622	1,04,533	1,950	15,242	1,21,725	1,416	..	..	1,24,322
9	Jullundur	8,100	14,780	22,880	400	23,280	819	24,099	53,757	9,204	9,701	72,662	640	..	100	73,402
10	Ludhiana	10,800	6,178	16,978	649	17,627	171	17,798	52,849	3,674	11,804	68,327	1,445	..	273	70,341
11	Ferozepore	13,900	65,600	84,500	6,109	90,609	1,396	92,005	1,13,729	5,095	38,602	1,57,426	3,506	..	88	1,61,752
12	Lahore	13,106	35,973	49,078	600	49,678	112	49,790	68,550	4,676	27,909	1,02,135	5,896	..	14	1,08,422
13	Amritsar	16,200	26,993	43,193	5,323	48,516	144	48,660	61,798	2,847	23,991	88,636	3,290	..	42	92,086
14	Gurdaspur	..	140	140	3,522	3,662	84	3,747	69,179	5,605	4,104	50,799	3,002	..	34	54,226
15	Sialkot	13,500	30,000	43,500	881	44,381	307	44,688	69,179	4,508	12,128	85,815	5,011	..	224	91,418
16	Gufranwala	..	23,260	23,260	889	24,149	10	24,159	51,189	10,656	5,859	67,704	1,952	..	19	70,231
17	Sheikhpura	..	8,861	16,961	735	17,696	86	17,782	72,379	2,550	16,076	91,505	2,218	..	..	93,723
18	Gujrat	..	27,695	27,695	626	28,321	45	28,366	66,465	5,911	3,503	75,879	3,222	..	5	79,960
19	Shahpur	..	9,385	13,068	1,466	14,529	3,047	17,576	69,593	3,191	25,066	97,850	3,195	..	529	99,545
20	Jhelum	..	24,670	24,670	640	25,310	320	25,630	51,727	2,435	981	55,143	3,195	..	10	58,348
21	Rawalpindi	..	22,850	27,650	..	27,650	2,007	29,657	49,530	1,335	7,473	56,338	1,931	231	..	59,688
22	Attock	..	56,273	78,214	2,656	80,870	255	81,127	71,686	14,930	27,640	1,14,256	1,381	..	50	1,16,964
23	Mianwali	..	29,793	50,593	..	50,593	307	50,900	55,151	683	14,832	70,666	431	..	50	72,789
24	Montgomery	..	59,784	78,684	..	78,684	96	78,805	72,971	6,916	34,910	1,14,497	1,050	..	..	1,15,911
25	Lyallpur	..	27,417	43,617	16,813	60,430	203	60,633	60,433	4,940	41,679	1,02,959	1,437	..	74	1,04,962
26	Jhang	..	33,100	34,837	..	34,837	79	35,028	38,812	9,320	2,765	72,518	1,182	..	..	73,062
27	Muzaffargarh	..	29,711	37,811	956	38,767	45	38,812	81,857	12,254	2,534	1,17,789	1,006	..	75	1,19,600
28	Muzaffargarh	..	15,820	15,820	2,239	18,059	796	18,855	49,747	12,254	2,534	64,841	554	..	..	65,912
29	Dera Ghazi Khan	..	9,562	11,532	1,630	13,162	373	13,536	71,969	1,781	12,798	86,548	828	..	..	88,021
Total for the year 1929-30		3,35,816	7,93,570	11,29,386	70,254	11,99,640	14,168	12,19,887	20,08,991	2,06,033	5,44,838	27,60,862	54,863	231	3,602	28,40,799
Total for the previous year		4,30,617	7,77,965	12,08,582	67,101	12,75,683	13,953	12,97,181	19,44,070	1,48,815	7,59,957	28,52,842	50,871	88	9,907	29,23,923

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE
INCOME—CONTINUED.

IV.—PUBLIC HEALTH—CONCLUDED.										IV.—PUBLIC HEALTH—CONCLUDED.									
Name of district board.	C.—CONTRIBUTIONS—CONCLD.					D.—MISCELLANEOUS.	TOTAL HEALTH.	F.—MATERNITY AND CHILD WELFARE.											
	(2) Other contributions.				Total C.—CONTRIBUTIONS.			(1) Establishments.						(2) Contingencies.	(3) Works.			Total F.—MATERNITY AND CHILD WELFARE.	
	(a) For Sanitary original works.	(b) For maternity and child welfare.	(c) For other purposes.	Total (2) Other contributions.				(a) Salary.	(b) Travelling allowance.	(c) Other allowances and honoraria.	(d) Provident fund contributions.	Total (1) Establishment.	(a) Original works.		(b) Repairs.	Total (3) Works.			
2	169	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	Rs.
Hissar	..	..	..	..	125	50	175	..	..	..	..	..	..	..	..	..	..	..	Rs.
Rohtak	..	..	..	..	1,657	..	1,657	1,554	..	..	..	1,554	..	..	..	..	1,894	..	Rs.
Gurgaon	..	399	1,788	2,187	3,076	32	6,449	..	..	..	..	..	1,000	..	..	..	1,000	..	Rs.
Karnal	..	..	216	658	8,380	132	8,512	..	..	..	..	..	..	..	..	..	..	..	Rs.
Ambala	1,000	..	140	1,140	8,380	..	..	..	..	..	..	..	..	..	..	..	..	..	Rs.
Simla	..	..	..	1,322	14,754	134	15,066	..	..	..	..	..	..	..	..	..	..	..	Rs.
Kangra	1,322	..	..	245	395	30	425	..	..	..	..	..	..	..	..	..	..	..	Rs.
Hoshiarpur	..	..	245	105	2,556	79	2,635	..	..	..	..	..	..	..	..	..	..	..	Rs.
Jalandhar	..	..	105	..	528	355	592	..	..	..	..	..	..	..	..	..	..	..	Rs.
Ludhiana	..	..	..	..	551	23	561	..	..	..	..	..	..	..	..	..	..	..	Rs.
Ferozepore	..	..	..	..	6,078	121	6,199	..	..	..	..	..	..	..	..	..	..	..	Rs.
Lehore	..	..	..	..	1,187	73	1,260	..	..	..	..	..	..	..	..	..	..	..	Rs.
Amritsar	30	..	186	..	2,411	6	2,417	2,236	37	..	..	2,300	703	..	..	..	3,003	..	Rs.
Gurdaspur	..	..	..	..	709	612	1,321	..	..	..	..	..	..	..	..	..	..	..	Rs.
Sialkot	..	..	..	..	276	196	472	..	..	..	..	..	..	..	..	..	..	..	Rs.
Gujranwala	..	..	..	..	468	216	684	..	..	..	..	..	..	..	..	..	..	..	Rs.
Sheikhpura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Rs.
Guilpat	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Rs.
Shahpur	4,245	..	..	4,245	4,370	209	4,579	..	..	..	..	..	..	..	..	..	..	..	Rs.
Jhelum	..	..	..	..	650	66	716	..	..	..	..	..	..	..	..	..	..	..	Rs.
Rawalpindi	..	..	..	..	180	..	180	..	..	..	..	..	..	..	..	..	..	..	Rs.
Attock	..	..	..	..	225	209	434	898	..	..	..	898	..	..	..	..	898	..	Rs.
Mianwali	..	..	..	..	19,591	23	19,614	..	..	..	..	..	..	..	..	..	..	..	Rs.
Montgomery	..	..	..	..	1,725	244	1,969	..	..	..	..	..	..	..	..	..	..	..	Rs.
Lyalpur	..	..	..	..	366	249	854	..	..	..	..	..	..	..	..	..	..	..	Rs.
Jhang	..	..	..	..	125	3	128	..	..	..	..	..	..	..	..	..	..	..	Rs.
Multan	..	..	..	..	125	18	143	..	..	..	..	..	..	..	..	..	..	..	Rs.
Muzaffargarh	..	..	..	..	524	51	575	..	..	..	..	..	..	..	..	..	1,000	..	Rs.
Dera Ghazi Khan	..	..	75	..	360	93	663	..	..	..	..	..	..	..	..	..	..	..	Rs.
Total for the year 1923-30	6,597	399	2,755	9,751	71,735	3,393	81,439	4,688	37	..	27	4,752	5,191	..	..	..	9,943	6,16,518	Rs.
	3,700		2,200	6,000	1,09,345	4,687	1,15,934	2,870	435			2,305	2,753				6,058	6,47,254	Rs.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.
INCOME—(CONTINUED).

Name of district board.	V.— VETERINARY AND STOCK-BREEDING.										5.— VETERINARY AND STOCK-BREEDING.			
	A.— VETERINARY HOSPITALS.										A.— VETERINARY HOSPITALS.			
	(2)—Contributions.										(1) & (2) Establish-ment and contingen-cies.			
	(1) Fees and sale of medicines.	(a) From Government.				(b) Others.				Total (2) Con-tributions.	(3) Miscellaneous.			
		(i) For original works.	(ii) Others.	Total (a) From Gov-ernment.		(i) Others.	Total (b) Others.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2	177	178	179	180	181	182	183	184	185	186	187	188		
ssar	439	..	1,400	1,400	..	1,400	106	1,945	9,718	180	6,480	16,378		
bbak	..	5,000	..	5,000	..	..	801	5,801	13,564	499	13,428	27,491		
ngan	74	..	..	..	..	..	52	13,026	11,519	300	17,771	16,459		
urnal	257	11,854	..	11,854	..	900	682	13,063	8,302	..	11,927	20,739		
nbala	..	7,500	..	7,500	..	400	80	7,980	2,468	..	183	2,651		
mla	..	7,500	2,200	9,700	..	..	..	2,600	9,276	..	10,308	19,584		
ingra	..	..	..	..	..	250	..	2,734	2,984	..	815	11,453		
sharpur	..	..	..	..	..	..	203	203	8,996	..	400	10,827		
hundur	357	..	..	..	..	..	403	403	9,004	..	9,327	18,331		
dhiana	235	..	..	..	..	20	215	470	9,751	..	16,540	26,291		
rozepore	489	..	..	..	..	1,000	100	6,580	12,038	..	1,925	14,099		
hove	..	5,000	..	5,000	..	..	94	5,094	9,961	136	7,861	18,139		
nrtear	..	4,000	..	4,000	..	1,500	43	5,543	8,493	327	1,737	10,384		
rdespur	181	..	..	..	..	..	223	6,431	8,521	240	10,842	19,803		
ukot	80	5,950	..	5,950	..	370	34	6,434	8,745	369	6,495	18,923		
ijranwala	357	2,600	..	2,600	..	575	393	3,925	11,416	..	7,507	7,582		
ekhuwara	..	..	..	..	..	..	27	27	7,064	195	323	19,494		
glat	21	..	..	..	..	..	21	21	11,110	300	8,084	10,095		
shpur	414	3,580	..	3,580	..	300	4,734	4,734	8,194	..	1,901	10,250		
alam	..	..	..	..	..	350	764	1,307	9,152	..	3,839	10,365		
walpurit	1,307	..	..	..	..	..	..	1,307	6,546	..	3,461	14,083		
loek	..	..	..	..	..	..	65	708	10,086	..	2,195	10,805		
aywali	..	..	..	..	..	700	8	708	23,312	..	1,284	24,316		
ingomery	..	..	..	..	..	400	47	447	9,343	..	4,562	14,405		
shpur	1,138	..	..	..	..	70	140	1,348	11,516	..	10,014	21,530		
aug	..	1,500	..	1,500	..	..	94	1,594	6,800	..	5,784	13,244		
ilan	..	1,500	1,500	3,000	..	1,280	3,749	6,529	6,561	..	10,977	17,806		
raharwar	..	..	..	..	..	..	265	265	..	..	..	..
na Ghazi Khan	..	12,750	..	12,750	..	216	353	13,319	..	..	..	..
tal for the year 1929-30 ..	5,749	59,794	5,100	64,834	8,331	73,165	11,225	90,139	2,83,294	5,744	1,80,518	4,69,566		
otal for the previous year	4,897	99,185	2,600	1,01,785	8,961	1,10,746	10,383	1,25,906	2,60,572	5,278	2,50,474	5,25,324		

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

[illegible]

OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

EXPENDITURE—CONTINUED.

INCOME—CONTINUED.

V.—VETERINARY AND STOCK-BREEDING—CONCLUDED.												5.—VETERINARY AND STOCK-BREEDING—CONCLUDED.											
Name of district board.	C.—CATTLE-BREEDING.						D.—SHEEP AND GOAT-BREEDING.						E.—CATTLE-BREEDING.										
	(3) Contributions.						(4) Miscellaneous.						(5) Contributions.										
	(a) From Government.			(b) Others.			(3) Contributions.						(4) Miscellaneous.										
	(i) Original Works.	(ii) Others.	Total (a) from Government.	(b) Others.	Total (b) Contributions.	(c) Total (3) Contributions.	Total C.—CATTLE-BREEDING.	Total D.—SHEEP AND GOAT-BREEDING.	Total E.—CATTLE-BREEDING.	(1) & (2) Establishment and contingencies.	(3) Purchase of cow and bulls.	(4) Works.	Total C.—CATTLE-BREEDING.	(1) & (2) Establishment and contingencies.	(3) Purchase of sheep and goats.	(4) Works.	Total D.—SHEEP AND GOAT-BREEDING.	Total E.—CATTLE-BREEDING.					
(1) Sale of bulls and cows.	(2) Stud fees.	(3) Original Works.	(4) Others.	(5) Total (a) from Government.	(6) Others.	(7) Total (b) Contributions.	(8) Total C.—CATTLE-BREEDING.	(9) Total D.—SHEEP AND GOAT-BREEDING.	(10) Total E.—CATTLE-BREEDING.	(11) (1) & (2) Establishment and contingencies.	(12) (3) Purchase of cow and bulls.	(13) (4) Works.	(14) Total C.—CATTLE-BREEDING.	(15) (1) & (2) Establishment and contingencies.	(16) (3) Purchase of sheep and goats.	(17) (4) Works.	(18) Total D.—SHEEP AND GOAT-BREEDING.	(19) Total E.—CATTLE-BREEDING.					
1,378	139	63,387	1,228	64,615	3,527	69,659	4	1,50,807	31,502	1,42,308	70	1,50,484	1,83,810	14	1,073	1,087	8,25,311	8,25,311					
1,378	139	63,387	1,228	64,615	3,527	69,659	4	1,50,807	31,502	1,42,308	70	1,50,484	1,83,810	14	1,073	1,087	8,25,311	8,25,311					
1,378	139	63,387	1,228	64,615	3,527	69,659	4	1,50,807	31,502	1,42,308	70	1,50,484	1,83,810	14	1,073	1,087	8,25,311	8,25,311					
1,378	139	63,387	1,228	64,615	3,527	69,659	4	1,50,807	31,502	1,42,308	70	1,50,484	1,83,810	14	1,073	1,087	8,25,311	8,25,311					
1,378	139	63,387	1,228	64,615	3,527	69,659	4	1,50,807	31,502	1,42,308	70	1,50,484	1,83,810	14	1,073	1,087	8,25,311	8,25,311					
1,378	139	63,387	1,228	64,615	3,527	69,659	4	1,50,807	31,502	1,42,308	70	1,50,484	1,83,810	14	1,073	1,087	8,25,311	8,25,311					
1,378	139	63,387	1,228	64,615	3,527	69,659	4	1,50,807	31,502	1,42,308	70	1,50,484	1,83,810	14	1,073	1,087	8,25,311	8,25,311					
1,378	139	63,387	1,228	64,615	3,527	69,659	4	1,50,807	31,502	1,42,308	70	1,50,484	1,83,810	14	1,073	1,087	8,25,311	8,25,311					
1,378	139	63,387	1,228	64,615	3,527	69,659	4	1,50,807	31,502	1,42,308	70	1,50,484	1,83,810	14	1,073	1,087	8,25,311	8,25,311					
1,378	139	63,387	1,228	64,615	3,527	69,659	4	1,50,807	31,502	1,42,308	70	1,50,484	1,83,810	14	1,073	1,087	8,25,311	8,25,311					
1,378	139	63,387	1,228	64,615	3,527	69,659	4	1,50,807	31,502	1,42,308	70	1,50,484	1,83,810	14	1,073	1,087	8,25,311	8,25,311					
1,378	139	63,387	1,228	64,615	3,527	69,659	4	1,50,807	31,502	1,42,308	70	1,50,484	1,83,810	14	1,073	1,087	8,25,311	8,25,311					
1,378	139	63,387	1,228	64,615	3,527	69,659	4	1,50,807	31,502	1,42,308	70	1,50,484	1,83,810	14	1,073	1,087	8,25,311	8,25,311					
1,378	139	63,387	1,228	64,615	3,527	69,659	4	1,50,807	31,502	1,42,308	70	1,50,484	1,83,810	14	1,073	1,087	8,25,311	8,25,311					
1,378	139	63,387	1,228	64,615	3,527	69,659	4	1,50,807	31,502	1,42,308	70	1,50,											

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

EXPENDITURE—CONTINUED.

INCOME—CONTINUED.

VI.—DISTRICT WORKS.										6.—DISTRICT WORKS.																													
A.—CONTRIBUTIONS.										A.—DIRECTION.										B.—ROADS.																			
Name of district board.										(1) From Government.										(1) Metalled.																			
										(a) For develop-ment of main roads.										(a) Main roads.										(b) Other roads.									
										(b) For develop-ment of main roads.										(a) Main roads.										(b) Other roads.									
										(c) Others.										(a) Main roads.										(b) Other roads.									
										(a) For main-tenance of main roads.										(a) Main roads.										(b) Other roads.									
										(a) For main-tenance of main roads.										(a) Main roads.										(b) Other roads.									
										(a) For main-tenance of main roads.										(a) Main roads.										(b) Other roads.									
										(a) For main-tenance of main roads.										(a) Main roads.										(b) Other roads.									
										(a) For main-tenance of main roads.										(a) Main roads.										(b) Other roads.									
										(a) For main-tenance of main roads.										(a) Main roads.										(b) Other roads.									
										(a) For main-tenance of main roads.										(a) Main roads.										(b) Other roads.									
										(a) For main-tenance of main roads.										(a) Main roads.										(b) Other roads.									
										(a) For main-tenance of main roads.										(a) Main roads.										(b) Other roads.									
										(a) For main-tenance of main roads.										(a) Main roads.										(b) Other roads.									
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STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT :—WARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1980—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

VI.—DISTRICT WORKS—CONT'D (UED).

3.—DISTRICT WORKS—CONCLUDED.

B.—ROADS—concluded.

VI.—DISTRICT WORKS—CONCLUDED.																		
B.—ROADS—concluded.																		
(2) Unmetalled.																		
Name of district board.	A.—CONTRIBUTIONS—concluded.		B.—COMMISSION ON AGENCY WORKS.	C.—MISCELLANEOUS.	D.—LOANS FOR ROADS.	VI.—DISTRICT WORKS.		(2) Unmetalled.						Total B.—Roads.	(3) Interest on loans.	Total 6.—DISTRICT WORKS.		
	(2) Other contributions.	Total A.—CONTRIBUTIONS.				Rs.	Rs.	Rs.	Rs.	(a) Main roads.			(b) Other roads.					
										(i) Original works.	(ii) Repairs.	Total (a) Main roads.	(i) Original works.				(ii) Repairs.	Total (b) other roads.	Total (2) Unmetalled.
2	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250		
Hissar	6	8,393	..	667	..	9,060	20,984	7,094	28,078	..	1,660	29,738	..	..	44,972	62,729
Bahawalpur	575	61,942	..	2	..	61,944	53,905	..	53,905	..	..	53,905	..	..	1,31,428	1,60,312
Gurgaon	799	26,899	..	308	..	26,407	17,174	2,388	19,562	..	9,897	30,459	..	..	47,661	73,731
Karnal	7,625	9,042	..	1,732	..	10,774	16,565	4,000	20,565	..	4,945	25,510	..	..	65,161	83,316
Ambedkar	..	1,04,083	..	1,794	..	1,06,877	607	37,664	38,271	..	..	38,271	..	..	1,36,368	1,65,176
Simla	..	489	..	..	..	489	..	..	..	..	..	..	..	..	..	2,653
Kangra	..	12,777	..	207	..	12,984	8,111	38,461	46,572	..	20,404	66,976	..	..	66,976	90,563
Hoshiarpur	130	30,273	..	527	..	30,800	52,022	52,022	52,022	..	7,147	59,169	..	..	1,02,611	1,20,460
Jalandhar	..	53,216	..	70	..	53,286	..	22,899	22,899	..	..	22,899	..	..	1,35,078	1,50,912
Lyallpur	..	40,266	..	738	..	41,004	6,944	..	6,944	..	..	6,944	..	..	2,04,502	2,25,734
Ferozepore	920	62,914	856	1,039	..	64,809	53,698	2,563	56,261	1,577	6,373	62,634	..	..	65,698	81,896
Amritsar	263	23,390	..	497	..	23,887	17,995	15,877	24,872	245	5,937	30,809	..	..	76,644	96,816
Amritsar	4,000	21,760	..	892	..	22,652	16,086	15,877	24,872	..	11,550	36,422	..	..	84,674	1,01,864
Gurdaspur	33	21,906	..	121	..	22,027	16,086	24,289	40,375	4,485	11,196	51,571	..	..	86,962	1,07,540
Sialkot	..	22,635	515	1,451	..	24,801	32,631	12,698	45,529	..	16,681	62,210	..	..	1,07,540	1,24,290
Gujranwala	60	3,647	..	855	..	4,502	2,577	13,997	16,574	..	9,248	25,822	..	..	62,459	76,296
Sheikhpura	..	4,722	..	..	..	4,722	..	27,417	27,417	..	..	27,417	..	..	83,122	96,768
Sheikhpura	..	15,612	..	..	..	15,612	..	62,025	77,637	..	6,461	84,100	..	14,630	1,39,958	1,70,492
Sheikhpura	2,517	50,021	..	2,888	..	52,909	..	17,988	70,897	..	5,528	76,425	..	..	29,713	40,580
Sheikhpura	..	28,813	..	581	..	29,394	..	63,908	74,302	..	7,641	81,943	..	..	86,528	1,00,212
Sheikhpura	..	49,150	..	17,208	..	66,358	..	..	..	1,977	5,064	28,448	..	..	33,321	47,002
Sheikhpura	452	22,347	..	320	..	22,667	..	5,402	20,807	8,088	2,710	10,708	..	..	18,114	27,660
Sheikhpura	..	12,348	..	196	..	12,544	..	16,010	19,367	..	..	19,367	..	..	54,364	73,775
Sheikhpura	60	12,801	..	3,498	..	16,299	..	40,805	40,705	..	..	40,705	..	..	2,26,387	2,60,377
Sheikhpura	..	269	28	669	..	966	100	11,586	29,671	594	1,351	1,885	..	..	35,324	50,621
Sheikhpura	..	19,181	..	288	..	19,469	18,085	11,586	29,671	..	7,842	37,517	..	..	83,796	1,11,324
Sheikhpura	..	32,806	255	1,346	..	34,407	16,228	21,824	38,062	..	8,849	46,894	..	..	10,357	21,252
Sheikhpura	..	30,468	..	922	..	31,390	..	..	..	..	19,031	36,290	..	..	55,482	75,156
Sheikhpura	..	22,287	4	1,209	..	23,500	8,948	8,995	17,943	17,259	..	..	..	..	..	..
Sheikhpura	..	8,03,357	1,658	41,526	..	8,46,541	3,33,294	5,54,686	8,87,970	34,165	1,58,859	1,93,024	10,80,994	14,630	22,83,585	28,11,942		
Sheikhpura	17,320	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sheikhpura	..	11,824	2,655	26,607	..	12,19,308	2,45,782	4,56,898	7,02,680	39,262	2,70,254	3,09,516	10,12,196	7,592	27,06,979	32,30,992		
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FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

EXPENDITURE—CONTINUED.

Name of district board.	2	VIII.—EXTRAORDINARY INCOME.				8.—EXTRAORDINARY EXPENDITURE.			
		TOTAL—ORDINARY INCOME.		TOTAL—ORDINARY EXPENDITURE.		A.—PURCHASE OF INVESTMENTS.		B.—REPAYMENT OF LOANS.	
		A.—SALE OF INVESTMENTS.	B.—LOANS OTHER THAN FOR ROADS.	C.—GRANTS FOR FAMINE RELIEF.	TOTAL VIII.—EXTRAORDINARY INCOME.	A.—PURCHASE OF INVESTMENTS.	B.—REPAYMENT OF LOANS.	C.—FAMINE RELIEF.	TOTAL 8.—EXTRAORDINARY EXPENDITURE.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hissar	..	6,61,854	50,000	8,440	58,440	..	..	12,099	12,099
Bohlik	..	7,75,128	..	..	49,193	..	..	78,342	78,342
Gurgaon	..	6,74,350	..	1,00,000	1,00,000	..	..	..	..
Karnal	..	6,83,544	..	..	..	..	1,000	..	1,000
Anbala	..	6,56,355	..	..	..	..	..	..	..
Simla	..	64,395	..	..	..	..	..	..	..
Kaagrh	..	8,20,370	..	..	..	..	..	..	..
Hoshiarpur	..	8,57,477	..	..	..	..	..	..	..
Jalandhar	..	7,86,061	..	..	6,720	..	..	..	..
Ludhiana	..	6,37,587	..	..	..	..	..	..	..
Ferozepore	..	9,61,654	..	..	..	..	..	..	..
Lehore	..	6,81,928	..	..	..	..	..	..	..
Amritsar	..	7,12,054	..	..	..	..	..	..	..
Gurdaspur	..	6,46,313	..	..	..	..	..	..	..
Sialkot	..	8,39,695	..	..	..	..	..	..	..
Gujranwala	..	6,02,746	..	..	..	..	..	..	..
Suketpura	..	6,61,380	..	..	35,000	..	..	..	..
Gujrat	..	8,09,136	..	..	..	..	..	..	..
Shahpur	..	9,41,331	..	..	40,005	..	55,388	..	63,138
Jhelum	..	6,40,555	..	..	..	7,750	..	..	..
Rawalpindi	..	7,56,802	..	..	..	..	..	..	..
Attock	..	6,23,247	..	..	..	..	..	..	..
Mianwali	..	4,86,060	..	..	..	..	..	..	..
Montgomery	..	8,96,765	..	4,446	4,446	..	..	4,446	4,446
Lyallpur	..	15,38,378	..	..	..	..	..	..	..
Jhang	..	6,33,586	..	..	..	..	..	..	..
Multan	..	7,48,147	..	2,500	2,500	..	..	..	..
Muzaffargarh	..	5,05,987	..	..	..	..	..	..	..
Dera Ghazi Khan	..	5,98,000	..	..	..	..	..	..	..
Total for the year 1929-30	..	2,07,30,475	50,000	1,15,386	2,96,304	7,750	56,388	94,887	1,59,025
Total for the previous year	..	2,01,83,965	1,50,000	..	4,62,114	..	61,763	..	61,763

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

EXPENDITURE—CONTINUED.

INCOME—CONTINUED.

Name of district board.	IX.—SUSPENSE ACCOUNTS.										9.—SUSPENSE ACCOUNTS.				
	A.—STATIONERY AND PRINTING.					B.—STOCKS AND STORES.					Total IX.—SUSPENSE ACCOUNTS.				
	(1) General Depar- ments.	(2) Education.	(3) Medical.	(4) Public Health.	(5) Veterinary and Stock-breeding.	(6) District Works.	Total B.—Stocks and Stores.	C.—Advances and Deposits.	D.—Agency Works.	Total IX.—SUSPENSE ACCOUNTS.	A.—Stationery and Print- ing.	B.—Stocks and Stores.	C.—Advances and Deposits.	D.—Agency Works.	Total 9.—SUSPENSE ACCOUNTS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Hisar	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275
Rohtak	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gurgaon	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Karnal	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Amala	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Meerut	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Kanpur	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Hoshiarpur	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Jalandhar	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Ludhiana	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Ferozepore	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Lahore	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Amritsar	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Gurdaspur	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Shikot	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Gujranwala	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Sheikhpura	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Gujrat	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Shahpur	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Jhelum	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Rawalpindi	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Attock	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Mianwali	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Montgomery	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Lyalpur	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Jhang	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Multan	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Rawalpindi	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Minerfargach	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Sheikhpura	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Khan.	721	26	26	102	239	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
Total for the year 1930-30.	1,448	444	180	319	67	475	2,931	5,025	127	76	6	95	1,594	2,089	5,19,615
Total for the previous year.	1,265	763	240	287	8	1,374	3,927	2,78,125	4,327	2,90,570	15,447	4,498	3,08,984	9,051	3,37,961

FORM II—CONCLUDED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONCLUDED.

EXPENDITURE—CONCLUDED.

INCOME—CONCLUDED.

Name of district board.	2	INCOME.				EXPENDITURE.				INCIDENCE OF INCOME PER HEAD OF POPULATION.		INCIDENCE OF TAXATION PER HEAD OF POPULATION.	
		283	284	285	286	287	288	289	290	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	0 14 11	0 14 11	0 2 6	0 2 6
Hissar	..	7,20,714	22,420	7,43,124	7,24,998	18,136	7,24,998	7,24,998	7,24,998	0 2 0	0 2 0	0 3 4	0 3 4
Hoshiarpur	..	8,44,411	1,12,974	9,57,378	9,19,660	37,718	9,19,660	9,19,660	9,19,660	1 1 8	1 1 8	0 2 10	0 2 10
Chhamb	..	7,82,015	49,691	8,31,636	7,79,414	52,222	7,79,414	7,79,414	7,79,414	0 15 0	0 15 0	0 4 2	0 4 2
Karnal	..	7,91,246	47,644	7,48,890	7,11,637	37,253	7,11,637	7,11,637	7,11,637	0 2 8	0 2 8	0 5 2	0 5 2
Ambala	..	6,61,367	1,32,448	7,92,815	7,24,216	68,599	7,24,216	7,24,216	7,24,216	4 7 1	4 7 1	0 2 10	0 2 10
Simla	..	64,336	18,026	82,562	75,937	6,625	75,937	75,937	75,937	1 1 4	1 1 4	0 3 7	0 3 7
Kangra	..	8,28,350	85,280	9,14,180	8,63,212	50,918	8,63,212	8,63,212	8,63,212	0 15 9	0 15 9	0 4 7	0 4 7
Hoshiarpur	..	8,57,477	1,50,991	10,08,468	9,28,001	80,467	9,28,001	9,28,001	9,28,001	1 1 6	1 1 6	0 5 6	0 5 6
Jalandhar	..	8,34,317	1,37,230	8,87,898	8,67,270	20,628	8,67,270	8,67,270	8,67,270	0 15 8	0 15 8	0 6 3	0 6 3
Indiana	..	6,61,088	9,01,318	8,01,318	6,86,304	1,15,014	6,86,304	6,86,304	6,86,304	0 13 11	0 13 11	0 3 11	0 3 11
Ferozepore	..	9,61,311	28,126	9,94,750	9,76,191	18,559	9,76,191	9,76,191	9,76,191	0 15 2	0 15 2	0 4 4	0 4 4
Lahore	..	6,92,131	1,37,870	8,30,036	7,25,927	1,04,109	7,25,927	7,25,927	7,25,927	0 13 2	0 13 2	0 4 5	0 4 5
Amritsar	..	7,38,131	1,49,943	8,88,077	7,43,257	1,44,820	7,43,257	7,43,257	7,43,257	0 13 2	0 13 2	0 3 1	0 3 1
Gurdaspur	..	6,18,035	46,072	6,94,167	6,49,964	44,203	6,49,964	6,49,964	6,49,964	1 0 7	1 0 7	0 6 2	0 6 2
Shakot	..	8,31,645	77,705	9,17,400	8,54,468	62,932	8,54,468	8,54,468	8,54,468	1 2 2	1 2 2	0 9 5	0 9 5
Gujranwala	..	6,18,181	1,56,946	7,61,120	5,82,167	1,78,953	5,82,167	5,82,167	5,82,167	0 12 8	0 12 8	0 4 9	0 4 9
Shahdulpore	..	6,84,617	1,76,371	8,62,988	6,85,264	1,77,724	6,85,264	6,85,264	6,85,264	1 7 6	1 7 6	0 8 9	0 8 9
Gujrat	..	9,85,997	37,303	10,40,552	9,66,276	81,276	9,66,276	9,66,276	9,66,276	1 5 0	1 5 0	0 3 4	0 3 4
Shahpur	..	7,60,141	2,380	6,66,794	6,17,930	47,864	6,17,930	6,17,930	6,17,930	1 5 4	1 5 4	0 2 6	0 2 6
Shelum	..	6,61,141	70,141	8,30,332	7,38,454	91,878	7,38,454	7,38,454	7,38,454	1 8 4	1 8 4	0 3 0	0 3 0
Rawalpindi	..	6,23,693	5,597	6,29,200	5,81,286	47,914	5,81,286	5,81,286	5,81,286	1 4 7	1 4 7	0 7 2	0 7 2
Attock	..	4,93,372	40,466	6,33,838	5,18,597	15,241	5,18,597	5,18,597	5,18,597	1 11 7	1 11 7	1 0 0	1 0 0
Minwali	..	9,01,697	68,749	9,69,946	8,56,993	2,04,948	8,56,993	8,56,993	8,56,993	0 15 9	0 15 9	0 2 9	0 2 9
Montgomery	..	18,54,477	1,13,478	19,73,955	17,69,007	92,950	17,69,007	17,69,007	17,69,007	0 15 0	0 15 0	0 1 11	0 1 11
Lysalpur	..	6,36,941	26,826	6,63,710	5,70,760	4,28,164	5,70,760	5,70,760	5,70,760	1 4 0	1 4 0	0 6 10	0 6 10
Jhang	..	7,79,817	4,00,115	11,70,992	7,42,164	82,086	7,42,164	7,42,164	7,42,164	1 4 0	1 4 0	0 2 9	0 2 9
Multan	..	5,06,467	47,749	5,54,214	4,72,178	82,086	4,72,178	4,72,178	4,72,178	1 1 10	1 1 10	0 5 3	0 5 3
Musefargarh	..	5,83,298	1,46,132	7,34,370	6,50,978	83,392	6,50,978	6,50,978	6,50,978				
Dera Ghazi Khan	..	2,15,33,311	26,38,000	2,41,74,493	2,16,00,992	25,73,501	2,16,00,992	2,16,00,992	2,16,00,992				
Total for the year 1929-30	..												

Appendix to the Report on the working of district boards in the Punjab for the year 1929-30 showing the income and expenditure of district boards under the headings given in table 141 of the Statistical Abstract for British India.

<i>Income.</i>			<i>Expenditure.</i>		
		Rs.			Rs.
Provincial rates	..	61,14,638	Education	..	1,06,77,912
Civil Works	..	26,68,692	Civil Works	..	21,24,551
Other sources	..	1,27,53,064	Medical ..	..	28,48,655
			Other sources	..	59,54,874
Total income	..	2,15,36,394	Total expenditure	..	2,16,00,992

